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ABSTRACT

PPBS is a system which integrates the functions of planning, programming, budgeting and evaluation. The PPB System is designed so that there is a logical sequence to these functions and their interrelationships are explicitly defined. The most outstanding feature of PPBS is the necessity of focusing very sharply on what should be accomplished by an organization. This manual includes the uniform program structure, descriptive information, procedures, and definitions which each community college in Florida will use to develop its program planning and budgeting systems. It also specifies the information which must be reported so that a comprehensive plan for the system of community colleges can be developed. The manual is intended to be used as a broad framework for the development of a college PPBS. Following an introduction defining the need for a new system, purpose of the manual, and the goals and major components of the PPBS, these topics are discussed: (1) the community college program structure--rationale, use, organization, coding, and two perspectives needed to plan the instruction program; (2) program descriptors--difinition and use, categories used for planning and reporting, and program descriptors used for planning and reporting; (3) the program plan and budget--purpose, the planning cycle schedule, the program budget, and the program plans; and (4) glossary of PPBS terminology. (Author/KM)

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Winter Haven, Florida 33880

# PLANNING, PROGRAMMING, AND BUDGETING SYSTEM PROCEDURES MANUAL

May, 1972

PPBS Project
Division of Community Colleges
Department of Education
Tallahassee, Florida

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# Section 1

# Introduction

## 1.1 Need for a New Approach to Planning and Budgeting

As a result of the State of Florida Reorganization Act of 1968, a number of changes have taken place in the area of educational management. A planning Division was established within the Department of Administration to develop and coordinate the activities involved in educational planning and budgeting on a statewide basis. Florida Statute 229.551, also provides that the Commissioner of Education prepare a plan for effecting constructive educational changes and that planning capability of the Department of Education be expanded. The statute mandates the establishment of a management information system to assist the Commissioner in providing information to the State Board of Education and the Legislature. It directs the Department of Education to use all appropriate modern management tools for short and long-range planning.

Toward this end, broad goals for education in Florida were developed by the Department of Education. The responsibility of the Department is to ensure that the specific objectives of program management are consistent with these goals.

In order to reinforce the intent of the legislation, Dr. Lee G. Henderson Director of the Division of Community Colleges of the Department of Education, stated the following in a memo dated June 16, 1970, to the Junior College Presidents' Council:

> So that there is no question that we will be legally bound to move toward a program-planning-budgeting system, the following references and interpretations are provided for your information.
>
> Chapter 20.05(2), Florida Statutes, 1969 (Governmental Reorganization Act) requires that heads of departments "compile annually a comprehensive program budget covering such period as may be required reflecting all programs and fiscal matters related to the operation of his department and each program, sub-program and activity therein and such other matters as may be required by Law."
>
> Chapter 23.011-23.018, describes the procedures for State Planning and Programming which define a PPBS approach including the minimum requirement of six-year projection. Chapter 23.014(2) states that

> "...each state agency shall annually file with the department its plan for each program under its jurisdiction to be undertaken or executed for the next six years. The plan shall include a full explanation of the need and justification for each program, its relationship to other similar programs being carried out by state, local, federal or private agencies, the annual anticipated accomplishment of each program over the prior six years as is feasible."

The interpretation we have received is that the Division of Community Colleges responsibility for "...state appropriations for the support of junior colleges...," as provided in SBER 6A-8.03: the preparation, certification, and examination of junior college budgets as specified in SBER 6A-8.10 and 6A-8.101; and the underlined section of the above sections of the Statutes indicate the eventual necessity for all junior colleges to go on a program-planning-budgeting system.

We have been given a 1971-72 deadline for developing a PPBS approach for the Division's operating budget. A target date for the total Junior College System has not yet been established. We will, of course, involve you in the planning for these target dates if we are given a choice in the matter.

It is clear from this interpretation of the legislative mandate that a comprehensive short and long range plan and budget must be developed and annually updated for the system of community colleges. This document will be used as the basis for justifying requests for state appropriations and, therefore, should be based on the total state need for community college educational programs. In order to make the comprehensive plan and budget a reality, each college must develop a program planning and budgeting system (PPBS) which serves their own management and planning needs and conforms to the same general specifications.

## 1.2 Purpose of the Manual

This manual includes the uniform program structure, descriptive information, procedures, and definitions which each college will use to develop its program planning and budgeting systems. It also specifies the information which must be reported so that a comprehensive plan for the system of community colleges can be developed.

Special consideration in the development of this manual was given to:

A. The missions or goals of the community colleges as they are reflected in law, State Board of Education Regulations, and other publications expressing the commitment of community colleges.

B. The development of a system which would serve equally well the needs of each college and the system of colleges.

C. The existing procedures and definitions used by the system of colleges.

D. Other state and national efforts to develop tools to be used for statewide and institutional planning and management.

This manual is intended to be used as a broad framework for the development of a college PPB System. It does not include a comprehensive discussion of the various methods and procedures which might be used by an individual college in its own systems design.

## 1.3 Definition of a Planning, Programming and Budgeting System (PPBS)

PPBS is a system which integrates the functions of planning, programming, budgeting and evaluation. Traditionally, when these functions occurred in educational institutions, they occurred as separate operational systems. The notion of pulling these functions together and designing a single system requires a careful diagnosis of what one is attempting to accomplish by conducting these functions.

A. Planning - To state in general and specific terms what the institution intends to accomplish; establishing a consistent philosophy, selecting goals, and stating specific objectives

B. Programming - Selection of the course of action which is the most effective and efficient means to attain a desired result.

C. Budgeting - Determination of the resources which will be needed to perform necessary activities.

D. Evaluation - Determination of the extent to which objectives have been achieved.

E. System - An assemblage of interdependent parts or activities which function as an orderly whole.

The PPB System is designed so that there is a logical sequence to these functions and their interrelationships are explicitly defined.

The most outstanding feature of PPBS is the necessity of focusing very sharply on what should be accomplished by an organization.

## 1.4 Goals of PPBS

The primary goal of a PPB System developed for a college is to improve the effectiveness of the educational programs which achieve the goals of the college. This goal can be achieved when:

A. Specific objectives are established to meet the needs of people the college serves.

B. Programs are established which will achieve these objectives.

C. Resources are available to conduct the programs.

D. The degree to which the objectives have been attained is known.

Other goals of a PPB System are:

A. To ensure that the institution is aware of and responsive to the changing needs of the people it serves.

B. To provide a method of allocating resources which will not dilute the quality of high priority programs.

C. To provide the information necessary to make intelligent decisions between alternative courses of action in terms of cost effectiveness, cost benefits, and cost efficiency.

D. To determine the long range impact of current decisions and operations.

E. To provide a means of effectively communicating the college's philosophy and goals to its clientele groups -- students, faculty, and community.

F. To provide a systematic way to identify and deal with problems which emerge.

G. To develop a college environment in which there is an atmosphere of openness and creativeness.

## 1.5 Major Components of a PPB System

The following are the major components of a planning, programming, and budgeting system:

A. Program Structure - a classification system which provides for the arrangement of activities designed to achieve the goals of the college(s). It includes the following elements for each program:

1. Program titles
2. Program Codes
3. Program Description
4. Descriptive information needed for planning, programming, budgeting, and evaluating.

B. Program Planning and Budgeting Process

1. Analytical Processes
   a. Personnel utilization analysis
   b. Cost Analysis
   c. Enrollment Analysis
   d. Curriculum Analysis, etc.

2. Projection Processes
   a. Enrollment Projections
   b. Resource Requirement Projections
   c. Cost Projections
   d. Revenue Projections, etc.

3. Decision Making Processes
   a. Organizing for planning
   b. Training the staff
   c. Modeling the college
   d. Establishing and scheduling information and decision flow.

C. Output

1. A comprehensive short and long-range plan for the college.
2. Program Budgets
3. Program Plans

## 1.6 Relationship Between College Planning Systems and The Statewide Planning System

The system of community colleges is comprised of a partnership between twenty-eight control and operational entities and a coordinating agency, the Division of Community Colleges. In order to take this organizational structure and philosophy into consideration, it is necessary that the planning system being constructed provides maximum responsibility and authority for the colleges to develop and implement programs which meet community needs. Collectively these programs should also meet the needs of the state for a community college educational system.

The role of the Division of Community Colleges in this partnership is two-fold. First, it should provide special expertise which is not available and cannot be afforded by each college. In this role, the Division staff functions as consultants to the colleges in planning and implementing instructional and supportive programs to meet local and state needs. Second, it is a central agency to provide liaison with other state agencies and the legislature; especially with regard to funding, law and regulation, and interpretation of statewide direction (goals). In this role, the Division staff represents the system of community colleges.

Based on these organizational relationships, the program planning and budgeting system will operate as follows:

A. Each college will develop a comprehensive short and long range plan which shows how it intends to carry out its educational and support programs.

B. The plan will include estimates of the resources needed by the college.

C. The plan will include alternative courses of action assuming the occurrence of certain conditions; shortage of funds and/or a decrease in demand for college services.

D. The plan will include explicit directions for evaluating the achievement of objectives.

E. A summary of the plan will be submitted to the Division of Community Colleges. This will be in the form of the program budget and plans explained in Section 4.

F. The twenty-eight college plans will be used to develop a comprehensive long range plan for the system of colleges. They will also be used as the basis for requesting state support and allocating funds to the colleges.

The program structure, program descriptors, procedures, and definitions included in this manual provides the basis of comparability needed in the program budgets, plans, and other reports.

# Section 2

# The Community College Program Structure

## 2.1 Rationale of the Program Structure

The rationale of a program structure is based on two basic concepts: the concepts of classification structure and program.

Classification structures are developed to provide a systematic arrangement of items, activities, knowledge, objectives, etc. into groups based on an established scheme or logic. A good example is the biological taxonomies which permit the classification of animals and plants into phylum, class, order, family, genus, species, and variety. These classification structures provide a means for the biologist to understand and interrelate the various parts of the animal world. They also provide for scientist an international basis for communication.

A program is a set of activities which contributes to the achievement of the goals of a group or organization. Stated another way, a group or organization can be described in terms of the programs which it establishes to achieve its goals.

The Community College Program Structure is a classification system which provides for the arrangement of activities designed to achieve the goals of the college(s). This structure provides a common basis for describing, understanding, interrelating, and communicating the programs carried on by colleges to achieve their stated missions. Figure 1 illustrates how one might view the relationship between the broad goals of the colleges and some of the programs from the structure. These goals were taken from law, State Board of Education Regulations, and other documents expressing the general missions of the community colleges.

Figure 1

Community College Goals

| Goals | Program Structure Classification |
|---|---|
| 1. To provide a program of general education consistent with the provisions of the general education agreement of 1968. | 1.30 Advanced & Professional Instruction |
| 2. To provide freshmen and sophomore education parallel to that commonly offered in the State universities. | 1.10 Advanced & Professional Instruction |
| 3. To provide occupational programs which prepare persons for employment upon completion of a specified curriculum. | 1.20 Subprogram-Occupational Instruction |
| 4. To provide programs to meet the academic and personal needs of the educationally disadvantaged. | 1.31 Compensatory Education |
| 5. To provide programs of continuing education and community services to meet the needs of the local community. | 1.41 Citizenship Instruction<br>1.42 Avocational Instruction<br>1.32 Adult Elementary and Secondary<br>3.10 Community Services |
| 6. To make educational opportunity available to persons desiring fulfillment of personal educational objectives. | 1.90 Other Personal Objectives |
| 7. To provide a program of counseling and career guidance to assist students in selection of academic and personal objectives compatible with their abilities. | 5.3 Counseling and Advisement |
| 8. To establish and maintain an educational environment conducive to the development of effective programs by providing the necessary learning resources, student and faculty services institutional management, and other supportive services. | 4.0 Academic Support<br>5.0 Student Services<br>6.0 Institutional Support |

## 2.2 Organization of the Program Structure

The Program Structure provides a hierarchial arrangement for classifying the activities and goals of the college. The terminology associated with the levels in the hierarchy is as follows:

PROGRAM - Most Aggregate Level
- SUBPROGRAM
  - CLUSTER
    - CATEGORY
      - SUBCATEGORY
        - ELEMENT - Most Disaggregate Level

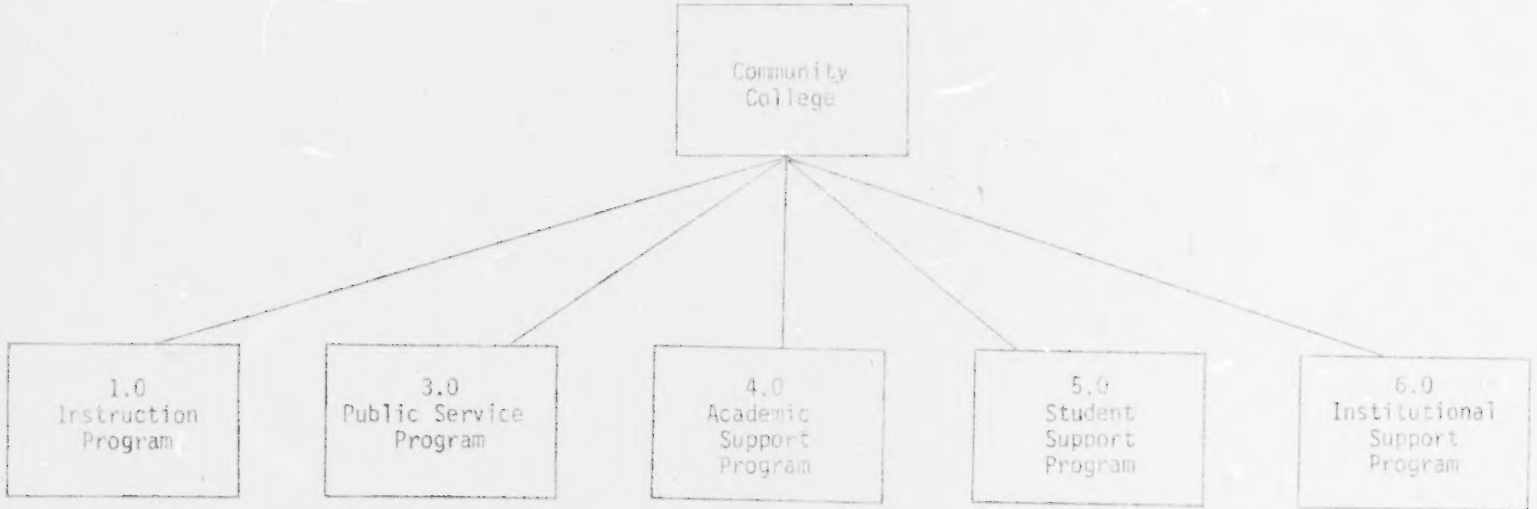
No significance is attached to the terms except that they identify the levels in the hierarchial arrangement. At each level there can be one or more components defined in terms of a collection of resources and technologies integrated through a set of activities and policies to produce specific outputs or to provide specific services. It is not necessary to use all the levels provided by the structure; e.g. for the Academic support program one may choose to use only three levels.

4.0 Academic Support Program
4.10 Learning Resources Subprogram
4.12 Audio-Visual Services

In this example, the lowest level of aggregation which can be defined in the above terms is audio-visual services; its activities need not be separated for planning, programming, or budgeting purposes.

Figure 2 Organization of the Program Structure shows the program and subprogram levels which will be used uniformly by the colleges.

Figure 2 Organization of the Program Structure




Subprograms:

1.10 Advanced & Professional
1.20 Occupational
1.30 Developmental
1.40 Community Instructional Service

Subprogram:

3.10 Community Services

Subprograms:

4.10 Learning Resources
4.40 Instructional Computing Service
4.50 Ancillary Op.
4.60 Academic Admin.
4.70 Course and Curriculum Development
4.80 Professional Pers. Develop.

Subprograms:

5.10 Social and Cult. Develop.
5.20 Organized Ath.
5.30 Counseling & Advisement
5.40 Placement Servs.
5.50 Financial Aid Administration
5.60 Retail Services
5.70 Health Services
5.80 Services for Special Students
5.90 Student Service Administration

Subprograms:

6.10 Executive Management
6.20 Fiscal Operations
6.30 General Admin. Services
6.40 Logistical Services
6.50 Physical Plant Operation & Maintenance
6.60 Faculty & Staff Services
6.70 Community Relation

## 2.3 Use of the Structure

The Community College Program Structure presented in this manual will be used to:

A. Structure long-range plans and program budgets
B. Structure state reports
C. Develop management information systems (Information Center Structure)
D. Aggregate and analyze cost information (Cost Center Structure)
E. Aggregate and analyze other historical data (Activity Center Structure)
F. Develop evaluation systems and procedures (Outcome Structure)

Figure 3 illustrates the level of detail required for comparability in the program structure. The circle (●) indicates the programs, subprograms, and clusters which will be included in the program plans and budgets submitted by each college to the Division of Community Colleges on an annual basis. The square (■) shows the additional detail which each college will develop for its program plans and budgets. This information will not be forwarded to the Division, but should be available at the colleges if it is needed for further justification of plans or budgets. The asterisk (*) indicates the level in the program structure where comparability of reported information will be maintained.

Figure 3 Use of The Program Structure

| | PROGRAM | | SUB-PROGRAM | | CLUSTER | | CATEGORY (HEGIS) | SUB-CATEGORY (HEGIS) | ELEMENT |
|---|---|---|---|---|---|---|---|---|---|
| Instruction | | | | | | | | | |
| Advanced & Professional | ● | * | ● | * | ■ | * | * | * | * |
| Occupational | ● | * | ● | * | ● | * | * | * | * |
| Developmental | ● | * | ● | * | ■ | * | * | | * |
| Community Instr. Servs. | ● | * | ● | * | | | | | * |
| Public Service | ● | * | ■ | * | | | | | |
| Academic Support | ● | * | ■ | * | | | | | |
| Student Services | ● | * | ■ | * | | | | | |
| Institutional Support | ● | * | ■ | * | | | | | |

## 2.4 Coding for the Structure

A fifteen digit code is used to identify the hierarchial levels in the program structure. Each component in the structure is assigned a unique code which defines its relationship to other levels and components. Figure 4 shows the coding structure which will be applied uniformly by the system of colleges.

Figure 4

The Coding Structure

| PROGRAM | SUBPROGRAM | | CATEGORY: | | | ELEMENT | | | | | | Special Indicators | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Cluster | | | Subcategory | | Common Course Number (CCN) for Instruction Program | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |

The use of the coding structure is shown in the examples in Figure 5. Special note should be taken in these examples of the following points:

A. Not all component levels are needed for each program. Zeros are used to fill in the level codes not used.

B. The clusters for the Occupational Instruction subprogram match the vocational and occupational categories in Standard Terminology for Curriculum and Instruction In State and Local School Systems: Handbook VI, 1970.

C. The clusters for Advanced and Professional Instruction are those proposed by the Information Exchange Procedures task force of the National Center for Higher Education Management Systems.

D. The category and subcategory codes of all Instruction Program components use the Higher Education General Information Survey (HEGIS) Taxonomy of Instructional Programs in Higher Education.

E. The Element code for the Instruction Program is the common course prefix and number from the Course Numbering System.

F. The Special Indicators may be used to identify characteristics of courses identified by the Course

Numbering System, e.g. courses serving a dual purpose -- required for an occupational degree program and an advanced or professional degree program.

The three examples in Figure 5 illustrate the use of the coding structure to code a course, a curricular program, and a support program.

Figure 5

Coding Examples

A General Physics Course

| | | |
|---|---|---|
| PROGRAM | INSTRUCTION | 1. |
| SUBCATEGORY | ADVANCED & PROF. | 1.0 |
| CLUSTER | BIOL. & PHY. SCI. | 1.02 |
| CATEGORY | PHY. SCI.(HEGIS) | -.19 |
| SUBCATEGORY | PHYSICS, GEN.(HEGIS) | -.1902 |
| ELEMENT | GEN. PHYSICS COURSE | PHY 121 |

Code -- 1.02 . 1902 . PHY 121.00

A Dental Hygiene Curricula Program

| | | |
|---|---|---|
| PROGRAM | INSTRUCTION | 1. |
| SUBPROGRAM | OCCUPATIONAL | 1.2 |
| CLUSTER | HEALTH | 1.23 |
| CATEGORY | HEALTH SERVS. & PARAMEDICAL TECH. | -.52 |
| SUBCATEGORY | DENTAL HYGIENE | -.5203 |

Code 1.23 . 5203

A Support Program - Custodial Services

| | | |
|---|---|---|
| PROGRAM | INSTITUTIONAL SUPPORT | 6. |
| SUBPROGRAM | PHYSICAL PLANT OPER | 6.5 |
| CLUSTER | NOT USED | 6.50 |
| CATEGORY | MAINTENANCE OPER. | -.83 |
| SUBCATEGORY | CUSTODIAL SERVS. | .8340 |

Code 6.50 . 8340

## 2.5 Two Perspectives Needed to Plan the Instruction Program

There are two perspectives which must be used in planning the Instruction Program. The first viewpoint is that related to the outputs and outcomes of instructional activities. A curricular program is defined as a set of instructional activities established to produce specifically defined outcomes and output quotas. The second perspective focuses on the flow of resources into organizational units or departments. Departmental organization is typically structured around groups of courses related to a specific academic area or field of knowledge (discipline); e.g. the mathematics department offers all the mathematics courses at the college.

The curriculum program perspective is used when planning the courses and curricula needed to achieve the goals of the college. It is also used in planning and accounting for students selecting a particular curricular path which fulfill their objectives. The cost of a curricular program is a function of the resources which are used by the various departments in support of the program. Evaluation of a curricular program is accomplished by determining the extent to which the program modified student behavior in a desired direction.

The departmental or discipline perspective is used as a basis for planning the policies, procedures and activities which influence the utilization of resources by departments. It is also used in accounting for enrollment and expenditures by academic discipline. Evaluation of departments is accomplished by determining how well they support the needs of curricular programs.

The following components were included in the program structure to accommodate the curricular perspective:

1.14 General Degree Transfer - This is a cluster in the Advanced and Professional Subprogram used to account for students who intend to pursue a bachelors or higher degree but have not selected or indicated a specific major category.

1.15 General Degree Non-Transfer - This is a cluster in the Advanced and Professional Subprogram used to account for persons pursuing an Associate of Arts degree but not intending to pursue a higher degree.

1.90 Other Personal Objectives - This is a subprogram established to account for students who do not intend to complete a curricular program offered by the college but who are taking credit courses to satisfy their personal objectives.

## 2.6 Community College Program Structure

### 1.0 Instruction

This program includes formally organized activities designed for the purpose of transmitting knowledge, skills, and attitudes to a specifically identified target or clientele group.

Subprograms:

1.00-10 Advanced and Professional Instruction
1.20 Occupational Instruction
1.30 Developmental Instruction
1.40 Community Instructional Services

### 1.00-10 Advanced and Professional Instruction

These are courses and curricula designed to provide the first two years of course work leading to an advanced or professional degree (e.g. bachelors degree). It includes both General Education and specialized lower division courses. An associate degree is awarded persons completing program requirements in this area. Do not include non-credit courses preliminary to work or a baccalaureate or associate degree or non-credit improvement courses.

| Clusters: | | HEGIS Disciplines | |
|---|---|---|---|
| 1.01 | Agriculture | 0100 | Agriculture and Natural Resources |
| 1.02 | Biological and Physical Science | 0400<br>1900 | Biological Sciences<br>Physical Sciences |
| 1.03 | Business | 0500 | Business and Management |
| 1.04 | Education | 0800 | Education |
| 1.05 | Engineering and Architecture | 0200<br>0900 | Architecture & Environmental Design<br>Engineering |
| 1.06 | Fine Arts | 1000 | Fine and Applied Arts |
| 1.07 | Health | 1200 | Health Professions |
| 1.08 | Humanities and Letters | 1100<br>1500 | Foreign Languages<br>Letters |
| 1.09 | Inter-disciplinary | 4900 | Inter-disciplinary Studies |
| 1.10 | Law | 1400 | Law |

| Clusters | | HEGIS Disciplines | |
|---|---|---|---|
| 1.11 | Mathematics & Computer Science | 0700 | Computer & Information Science |
| | | 1700 | Mathematics |
| 1.12 | Public Service | 0600 | Communications |
| | | 1300 | Home Economics |
| | | 1600 | Library Science |
| | | 1800 | Military Science |
| | | 2100 | Public Affairs |
| 1.13 | Social Science | 0300 | Area Studies |
| | | 2000 | Psychology |
| | | 2200 | Social Science |
| 1.14 | General Degree Transfer | (SEE DEFINITIONS) | |
| 1.15 | General Degree Non-Transfer | (SEE DEFINITIONS) | |

## 1.20 Occupational Instruction

This subprogram includes both credit and non-credit courses and curricula designed to prepare persons for an occupation without subsequent training or education in an institution of higher education. Many of the courses classified in Occupational Instruction are transferable to State universities to apply toward a bachelors degree, but they are placed in this subprogram since they are required for an occupational degree or certificate because of their specialized content. In other words, the classification of a course as Occupational Instruction has no bearing on its transferability. This subprogram should include non-credit occupational courses and curricular programs.

| Clusters | HEGIS Disciplines |
|---|---|
| 1.21 Agriculture<br>1.22 Distributive<br>1.23 Health<br>1.24 Home Economics<br>1.25 Office<br>1.26 Trade & Industrial<br>1.27 Technical | (Appropriate HEGIS codes will be assigned each occupational course according to guidelines in the Common Course Numbering System.<br>A crosswalk will also be developed between HEGIS and USOE Handbook VI coding system.) |

1.30 Developmental Instruction

These are courses and curricula established to prepare persons with college entry level knowledge, skills, and attitudes.

Clusters

1.31 Compensatory Education

Instructional activities designed to meet the academic and personal needs of educationally disadvantaged students. These activities are intended to bridge the gap between secondary school and college for students with specifically identified deficiencies.

1.32 Adult Elementary and Secondary Instruction

This includes instructional activities for literacy, high school completion, and adult basic education (ABE).

## 1.40 Community Instructional Services

This subprogram contains organized instructional activities designed for specific clientele groups in the community. It should not include instructional activities developed for matriculated students. Courses in this subprogram are not part of the degree or certificate requirement in any of the other instructional programs. Do not include non-credit occupational courses; these should be classified in 1.20 Occupational Instruction.

### Clusters

#### 1.41 Citizenship Instruction

These are formal instructional activities which contribute to the development of understanding and attitudes conducive to participation in civic affairs; examine the responsibilities of citizens; and contribute to the strength of society through improvements in family life and child care, family economics, personal health, nutrition, instruction for senior citizens, etc. Do not include non-credit Occupational courses.

#### 1.42 Avocational Instruction

These are seminars, lectures, short courses, institutes, and conferences which have traditionally been called "avocational" or "non-vocational" because they are designed primarily to satisfy the personal objectives of the participant. These activities are distinguished from those in Citzenship Instruction (1.41) by the fact that they are directed more at satisfying personal needs of individuals than at providing specific social benefits. They are non-vocational since they are not concerned with transmitting skills and knowledge related to the future employment of the participant.

1.90 Other Personal Objectives

This subprogram is established to account for students who do not intend to complete a curricular program offered by the college, but who are taking credit courses to satisfy their personal objectives. An example would be a teacher taking a course to be used for renewal of certificate, in which case the teacher is not seeking to complete degree or certificate requirements.

This subprogram is used only for accounting for students by field of study; it is not applicable to the classification of courses or disciplines.

## 3.0 Public Service

### 3.10 Community Services

This program and subprograms contains activities of the institution which are directed toward serving the community, or specific clientele groups within the community. Excluded is any form of instructional activity. The following types of activities are included in this program:

A. Community use of facilities
B. Consultative services provided to the community
C. Cultural enrichment programs specifically established for persons from the community
D. Speakers bureaus
E. Reference bureaus

## 4.0 Academic Support

This program includes activities that directly support, supplement, or augment the Instructional Program.

Subprograms:

4.1 Learning Resources
4.4 Instructional Computing Services
4.5 Ancillary Operations
4.6 Academic Administration
4.7 Course and Curriculum Development
4.8 Professional Personnel Development

### 4.10 Learning Resources

Included in this subprogram are activities which provide for the collection, storage, distribution, and use of instructional materials and equipment for the entire college. It includes:

A. Libraries - which consist of activities that directly support the operation of a cataloged collection of published materials.

B. Audio-Visual Services - which include activities associated with providing audio and/or visual materials, media, and equipment in support of the instructional program.

C. Museums and Galleries - which include program elements established to provide services related to the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc.

This subprogram should include the centralized activities of learning resources for instructional purposes. If a library, audio-visual laboratory, or exhibit is established and maintained by a specific instructional area (discipline, department, division), it should be accounted for in the Instruction Program.

### 4.40 Instructional Computing Services

This subprogram includes computing support to the Instruction Program. It should not include administrative data processing which is accounted for in the Institutional Support Program(6.0). Where these two activities are combined in a single organizational unit and budgetary account, provision should be made to distribute resources and costs.

If the institution has a data processing curricular program which utilizes a central computer facility, the courses and/or department should be charged for computer time, staff, supplies, materials, etc. These resources and costs should be included in the data processing instruction program.

4.50 Ancillary Operations

This subprogram includes activities which provide special support or services to specific instructional programs. There are two basic criteria which should be met in order to place activities in this subprogram.

A. The primary purpose of the activity is to provide service to a clientele group other than the students receiving instruction from performing the activity.

B. The management and operation of these ancillary units are clearly distinct from the Instruction Program.

Examples of ancillary operations include teaching hospitals, demonstration schools, farms and dairies, etc.

4.60 Academic Administration

This subprogram includes centralized academic administrative activities, i.e., persons with campus-wide responsibility for administering and managing instructional programs; e.g., Divisional Offices, Dean of Instruction, Dean of Occupational Programs, etc. Exclude the following position types and offices:

A. Department and/or Division Chairman or Administrator - These positions should be included in the appropriate instruction program.

B. Executive Administrators - persons with administrative responsibility which cuts across program lines; e.g., a Vice-President, Vice President of Academic Affairs, or Dean of Academic Affairs responsible for planning and managing parts or all of the support programs. These persons should be included in Institutional Support, 6.0 Executive Management, 6.1.

C. Persons, positions, and offices responsible for curriculum planning and development. These activities should be included under 4.70 Course and Curriculum Development.

4.70 Course and Curriculum Development

This subprogram includes activities related to designing new courses, developing new course materials, and planning and implementing new curricular programs. It does not include faculty members time, or other resources associated with preparing for or conducting existing courses. It is therefore the resources and costs of development rather than maintenance of existing courses and curricula.

4.80 Professional Personnel Development

This subprogram includes activities related to the development and improvement of the colleges professional staff. It would include activities such as in-service training programs, sabbatical leaves, training institutes, seminars, and workshops, etc.

## 5.0 Student Service

This program includes those activities provided by the college to assist and provide services for students, as well as to augment certain aspects of the instructional program.

Subprogram:

- 5.10 Social and Cultural Development
- 5.20 Organized Athletics
- 5.30 Counseling and Advisement
- 5.40 Placement Services
- 5.50 Financial Aid Administration
- 5.60 Retail Services
- 5.70 Health Services
- 5.80 Services for Special Students
- 5.90 Student Service Administration

### 5.10 Social and Cultural Development

This subprogram includes activities related to the students' social and cultural development outside of the context of the formal academic program. Objectives of this subprogram usually focus on personal hygiene, participatory recreational activities, involvement in civic affairs, and appreciation of various artistic and communication forms. It includes:

- Student Activities; clubs, newspapers, etc.
- Cultural Events; conferences, lectures, convocations, etc.
- Student Organizations
- Recreational Activities
- Intramural Sports

### 5.20 Organized(Inter-collegiate) Athletics

This subprogram includes activities established for the purpose of competing with other colleges in basketball, baseball, track, swimming, tennis, golf, etc.

### 5.30 Counseling and Advisement

This subprogram includes activities such as counseling students and parents, evaluating student abilities (testing), assisting students in career planning, and assisting students in personal and social adjustment and development. It should also include related types of activities such as orientation, career laboratories, and career days. It should include centralized advisement activities if they are made available to students.

5.40 Placement Services

This subprogram includes activities responsible for placing students in the job market upon completion of all or a portion of a college program.

5.50 Financial Aid Administration

This subprogram includes activities established to administer the financial aid program of the college. It does not include revenue or expenditures for student loans or scholarships.

5.60 Retail Services for Students

This program includes activities established to provide the following services to students:

A. Food Service
B. Cafeteria
C. Snack bars
D. Vending Machines
E. Book Stores
F. Launderies
G. Concessions

These activities are characterized as being intended primarily to provide non-instructional services for sale to students and staff and are intended to be self-supporting.

5.70 Health Services

This subprogram includes activities established to provide health services to students.

5.80 Services for Special Students

This subprogram includes activities established to provide non-instructional services to students with specific characteristics or problems. It includes services for veterans, foreign students, and disadvantaged or handicapped students. Do not include financial aid or compensatory instructional activities.

Tutorial programs are included in this subprogram if they are established primarily for assistance to matriculated students and are not identified as part of the instructional activities in the Instruction Program.

## 5.90 Student Service Administration

This subprogram includes activities established to administer the student service program. Include in this subprogram only those administrative positions and offices which have program-wide managing responsibilities. Administrative positions and offices which are related to one or two subprograms should be accounted for at the subprogram level.

## 6.0 Institutional Support

This program consists of those activities undertaken to provide necessary services on a college-wide basis.

Subprograms:

6.10 Executive Management
6.20 Fiscal Operations
6.30 General Administrative Services
6.40 Logistical Services
6.50 Physical Plant Operation and Maintenance
6.60 Faculty and Staff Services
6.70 Community Relations

### 6.10 Executive Management

This subprogram includes activities established for college-wide policy development, planning, management, institutional research, and evaluation. It includes the following functions and organizational units:

A. District Board of Trustees
B. Legal Services
C. Planning activities
D. Institutional Research, Analytical Studies, and Follow-up Studies
E. College-wide Management - President, Vice-Presidents, and other persons or positions responsible for managing on a college-wide basis. In multi-campus colleges, this includes central office executive positions regardless of their program orientation.

### 6.20 Fiscal Operations

This subprogram includes activities related to fiscal accounting, control, management, and investment. It includes:

A. Auditing (external and internal)
B. Budgetary Control
C. Investment Management
D. Accounting
E. Cash Collections
F. Payroll Accounting
G. Contract and Grant Accounting

## 6.30 General Administrative Services

This subprogram includes activities that provide central services to the institutional support program and functional program elements related to student and personnel records. It includes:

A. Administrative Data Processing and related activities -- data systems analysis and development

B. Space Management -- room scheduling and space allocation

C. Student Admissions and Records -- student record management, admissions processing, student record analysis (degree certification, etc.)

D. Personnel Services and Records -- activities such as processing application for employment, maintenance of employee records (other than payroll), personnel classification procedures, etc.

## 6.40 Logistical Services

This subprogram includes activities which provide procurement services, supply and maintenance of provisions, orderly movement of materials on campus, and security and safety services. It includes the following types of activities:

A. Purchasing
B. Receiving
C. Shipping
D. Warehousing
E. Property Management
F. Mail and Distribution
G. Telephone and Telegraph Services
H. Printing
I. Reproduction
J. Campus Transportation
K. Garage
L. Motor Pool
M. Parking and Parking Space Management
N. Police and Campus Security Services

It should be noted that this subprogram includes the cost of providing these campus-wide services if they are provided.

6.50 Physical Plant Operation and Maintenance

This subprogram includes activities established to provide services and support related to the operation and maintenance of the physical plant. It includes the following activities:

A. Building Maintenance
B. Grounds Maintenance and Operation
C. Custodial and Janitorial Services
D. Utilities
E. Plant Operational Expense
   (including insurance on buildings and equipment, electricity and water bills)
F. Repairs of Furniture and Equipment
G. Minor repairs, alterations or renovations of existing buildings financed from General Current Funds.

6.60 Faculty and Staff Services and Support

This subprogram includes activities established to provide services or support to the college faculty and staff. It includes the following types of activities:

A. Food Services for faculty and/or staff
B. Health Services for faculty and/or staff
C. Housing Services for faculty and/or staff
D. Retail Services and Concession Services for faculty and/or staff

6.70 Community Relations

This subprogram includes activities established to maintain relationships with the general community and the college's alumni. It includes the following activities:

A. Alumni relations
B. Community and/or public relation activities
C. Development (fund raising)

# SECTION 3

## PROGRAM DESCRIPTORS

### 3.1 Definition and Use of Program Descriptors

Where the Community College Program Structure provides a classification system for goals and activities, program descriptors provide a means of describing each component in the Structure. Program descriptors are used to express NEED for services and products; planned and actual OUTPUTS; ACTIVITY levels generated; RESOURCES utilized and needed; and UNIT COSTS. They describe as clearly as possible each component in the Program Structure.

Program descriptors are used in the following activities:

A. Planning and Analysis - The descriptors provide the basis for analyzing interrelationships between programs, as well as the linkage between historical data and the plans and projections of the future. Program descriptors are used as planning estimates in a program plan and budget.

B. Resource Allocation - In conjunction with the Structure, the descriptors provide the information which can be used to allocate resources to programs.

C. Plan Review - Program descriptors provide the information necessary to determine how well the Plan of the college was carried out.

Program descriptors provide another part of the communications base; standard terminology for describing the characteristics of the programs designed to achieve the goals of the college. Without such standard terminology not only would our ability to communicate be limited, but it would be easy to arrive at erroneous conclusions when comparing programs from different colleges. The Figure on the following page illustrates the relationship of the program structure to program descriptors.

Figure 6 Program Descriptors

| Program Structure | Program Descriptors | | | |
|---|---|---|---|---|
| | Need/Input | Activity | Output | Resource |
| 1.0 Instruction Program | | | | |
| 1.10 Adv. & Prof. | | | | |
| 1.20 Occupational | | | | |
| 1.30 Developmental | | | | |
| 1.40 Community Instr. | | | | |
| 3.0 Public Service | | | | |
| 4.0 Academic Support | | | | |
| 5.0 Student Support | | | | |
| 6.0 Institutional Support | | | | |

## 3.2 The Categories of Program Descriptors

The four general categories of program descriptors are described in the following paragraphs:

A. NEED/INPUT DESCRIPTORS - These are descriptors which indicate the demand or need for services provided by the college, as well as an estimate of the funds which will be needed to conduct the program. Basically these descriptors are expressed in three ways:

   (1) The projected or expected enrollment demand for college services

   (2) The projected population of the service area which supports the college

   (3) The projected revenues needed or expected to support the specified activity level.

   Shifts or changes in certain of these descriptors over time should indicate modifications in program priorities or emphasis.

B. OUTPUT DESCRIPTORS - These indicate the quantity of a specific product which will be produced in a given time frame. Output descriptors are not intended to be used to measure the quality of the product. Output descriptors are used in a planning sense to state the quantity which should be produced to fulfill all or a portion of the NEED. Output descriptors are used only for the Instruction and Public Service Programs.

C. ACTIVITY DESCRIPTORS - These reflect the volume of activity carried on within a program component for a specific period of time. These descriptors are important in establishing relationships between resource requirements (and utilization) and levels of activity. For example, assume that analysis establishes that the cost of operating the Employee Personnel and Records subprogram is a function of the number of employees of the college. The activity descriptor would be the number of college employees and it could be used to project future costs of this activity. Another example of this type of relationship might be the correlation found between the number of persons using the library and a specific component of the student body, e.g. full-time day students. Such an activity descriptor or set of descriptors are very important in projecting future resource demands for specific programs.

D. RESOURCE DESCRIPTORS - These are measures of the resources utilized or needed to produce planned outcomes and output quotas. The following are categories of resource descriptors used for all programs in the structure (see the Glossary for definitions of these terms):

(1) Personnel Resources - The number of full-time equivalent positions needed or available (actual) of the following types:

a. Executive-Administrative-Managerial
b. Instructional
c. Non-Instructional Professionals
d. Support

(2) Supplies and Services - This includes expenditures recorded in the 600 series of accounts according to the Accounting Manual for Florida's Public Junior Colleges (fringe benefit payments, waivers, and transfers are excluded).

(3) Equipment - This includes educational furniture and equipment; office furniture and equipment; construction and maintenance equipment; vehicles; and library books and films.

(4) Facilities - This includes all physical structures required to conduct the programs of the college.

## 3.3 Program Descriptors Used for Planning and Reporting

The following pages list the program descriptors which will be used in the information base necessary for developing the Community College Program Plan and Budget. These descriptors will be reported by each college in its program plan and/or other reports submitted to the Division of Community Colleges. This list of descriptors is not exhaustive. There are many others which each college will want to add to its data base. Those included here were recommended by persons knowledgeable in this area and are intended to serve as indicators rather than attempting to cover all activities which could logically be included in a program. Definitions of descriptors are included in the Glossary.

PROGRAM DESCRIPTORS

1.0 Instruction Program

1.10 Advanced and Professional Instruction

A. Need/Input Descriptors

(1) Headcount enrollment by full-time and part-time students by term

(2) First time in college enrollment (headcount)

(3) Revenue by source of funds

(4) Number of high school graduates per year in the service area

(5) Population of the service area

B. Activity Descriptors

(1) Student credit hours and FTE enrollment by term

(2) Ratio of student credit hours to FTE instructors

(3) Course credit hours generated

(4) Unit cost

a. Direct cost/student credit hour and FTE
b. Full cost/student credit hour and FTE

C. Resource Descriptors

(1) Personnel - FTE and salary expenditures

a. Executive-Administrative-Managerial
b. Instructional
c. Non-Instructional Professional
d. Support

(2) Supplies and services - expenditure

(3) Equipment - expenditure

(4) Facilities - square footage by space type

1.10 Advanced and Professional Instruction (continued)

D. Output Descriptors

(1) Program completion - Associate of Arts Degrees

(2) Student credit hours earned

(3) Cost/credit hour earned

(4) Cost/program completion

PROGRAM DESCRIPTORS

1.0 Instruction Program

1.20 Occupational Instruction

A. Need/Input Descriptors

(1) Headcount enrollment by full-time and part-time students by term

(2) First time in college enrollment (headcount)

(3) Revenue by source of funds

(4) Number of high school graduates

(5) Population of the service area

(6) Job market potential by occupational areas

B. Activity Descriptors

(1) Student credit hours (including equivalents for non-credit courses and FTE enrollment)

(2) Ratio of student credit hours (including equivalents) to FTE instructors

(3) Course credit hours generated

(4) Unit costs

a. Direct cost/student credit hour and FTE
b. Full cost/student hour and FTE

C. Resource Descriptors

(1) Personnel - FTE and salary expenditures

a. Executive-Administrative-Managerial
b. Instructional
c. Non-Instructional Professionals
d. Support

(2) Supplies and services

(3) Equipment

(4) Facilities - square footage by space type

1.20 Occupational Instruction (continued)

D. Output Descriptors

(1) Program Completion

a. Associate of Science and other two-year occupational degrees
b. Occupational Certificate - greater than one year less than two years of course work
c. Special Occupational Programs

(2) Student credit hours earned

(3) Cost/credit hour earned

(4) Cost/Program completion

PROGRAM DESCRIPTORS

1.0 Instruction Program

1.30 Developmental

A. Need/Input Descriptors

(1) Number of individuals enrolled in compensatory courses and programs by term

(2) Number of individuals enrolled in Adult Elementary and Secondary instruction courses and programs by term

(3) Revenue by source of funds

(4) Number of high school graduates

(5) Population of the service area

B. Activity Descriptors

(1) Student credit hours and equivalents for compensatory courses

(2) Student credit hours and equivalents for Adult Elementary and Secondary courses

(3) Ratio of student credit hours to FTE instructors - compensatory

(4) Ratio of student credit hours to FTE instructors - Adult Elementary and Secondary courses

(5) Course credits and equivalents - compensatory

(6) Course credits and equivalents - Adult Elementary and Secondary

(7) Unit costs

a. Direct cost/student hour and equivalents
b. Full cost/student credit hour and equivalents

1.30 Developmental (continued)

C. Resource Descriptors

(1) Personnel

a. Executive-Administrative-Managerial
b. Instructional
c. Non-Instructional Professional
d. Support

(2) Supplies and services

(3) Equipment

(4) Facilities - square footage by space type

D. Output Descriptors

(1) Number of persons satisfactorily completing compensatory courses and programs

(2) Number of persons satisfactorily completing Adult Elementary and Secondary courses and programs

(3) Cost/course completion

(4) Cost/program completion

PROGRAM DESCRIPTORS

1.0 Instruction Program

1.40 Community Instructional Services

A. Need/Input Descriptors

(1) Number of individuals enrolled in Citizenship Instruction courses and programs, annual

(2) Number of individuals enrolled in Community Recreational Instruction, annual

(3) Population of the service area

(4) Revenue by source of funds (by cluster)

B. Activity Descriptors

(1) Student Credit hour equivalents for compensatory courses

(2) Student credit hour equivalents for community recreational courses and activities

(3) Ratio of student credit hour equivalents to FTE instructors for both clusters

(4) Cost/credit hour equivalent for both clusters

C. Resource Descriptors (reported by cluster)

(1) Personnel

a. Executive-Administrative-Managerial
b. Instructional
c. Non-Instructional Professional
d. Support

(2) Supplies and services

(3) Equipment

(4) Facilities

D. Output Descriptors

(1) Number of individuals completing courses or activities in Citizenship and Community Recreational Instruction

PROGRAM DESCRIPTORS

3.0 Public Service

3.10 Community Service

A. Need/Input Descriptors

(1) Population of the service area

(2) Revenue by source of funds

B. Activity Descriptors

(1) Number of community service projects sponsored or directed by the college by type:

a. Community use of facilities
b. Consultative services
c. Speakers bureaus
d. Reference bureaus

C. Resource Descriptors

(1) Personnel

a. Executive-Administrative-Managerial
b. Non-Instructional Professionals
c. Support

(2) Supplies and services

(3) Equipment - Include only equipment and facilities
- specifically assigned for use by Community
(4) Facilities- Service activities. If their primary use is for other programs, account for them there.

D. Output Descriptors

(1) Number of persons participating in and served by Community Service activities

PROGRAM DESCRIPTORS

## 4.0 Academic Support

### A. Activity Descriptors

(1) The accumulative value of library books purchased from Capital Outlay funds. See Accounting Manual for Florida's public junior colleges, page 8-5, account 196.

(2) The accumulative value of films, tapes, and records whice were purchased from Capital Outlay Funds. See Accounting Manual page 8-5, account 197.

(3) Proportion of the total computer operating time used for instruction.

(4) Number of courses offered in each instruction subprogram.

(5) Number of curricular programs offered in each instruction subprogram.

(6) Number of persons participating in Professional Personnel Development Activities.

### B. Resource Descriptors

(1) Personnel

a. Executive-Administrative-Managerial
b. Non-Instructional Professionals
c. Support
d. Professional personnel on paid leave

(2) Supplies and services

(3) Equipment

(4) Facilities

### C. Revenue by Source of Funds

PROGRAM DESCRIPTORS

## 5.0 Student Service

### A. Activity Descriptors

(1) Proportion of full time students actively participating in one or more student activity (See Social and Cultural Development Subprogram)

(2) Proportion of the students counseled during the academic year

(3) Number of students placed in jobs by the placement service program

(4) Number of students receiving scholarship funds during the academic year

(5) Number of students receiving loan funds during the academic year

(6) Purchases for resale for Retail Service activities. See Page 12-6 in the Accounting Manual.

### B. Resource Descriptors

(1) Personnel

a. Executive - Administrative - Managerial
b. Non-Instructional Professionals
c. Support

(2) Supplies and services

(3) Equipment

(4) Facilities

### C. Revenue by Source of Funds

Revenue and Resource Descriptors will be estimated for each fund (See Accounting Manual, Section 4, Current Fund, Auxiliary Fund, Agency Fund).

PROGRAM DESCRIPTORS

## 6.0 Institutional Support

### A. Activity Descriptors

(1) Number of persons employed by the college (total FTE)

(2) Total budgeted expenditures for the college

(3) Proportion of computer operating time used for administrative applications

(4) Number of purchase orders processed (fiscal year)

(5) Net assignable square feet (all space)

(6) Total acreage owned by the college

### B. Resource Descriptors

(1) Personnel

a. Executive - Administrative - Managerial
b. Non-Instructional Professional
c. Support

(2) Supplies and Services

(3) Equipment

(4) Facilities

### C. Revenues by Source of Funds

# Section 4

# The Program Plan and Budget

## 4.1 Purpose of the Program Plan and Budget

The primary purpose of the program plan and budget presented in this manual is to display historical, current, and projected cost and descriptive information in a program format. This document is an essential communications vehicle between the colleges and the Division. It is, therefore, an output of the colleges' planning systems which will be used to transmit planning information in a common format.

The information presented in the program plan and budget will be used to develop the Legislative Budget request for appropriations. The program budgets from each college will be analyzed and aggregated into a system budget which will be used to request state appropriations. The program budgets will also be used as a basis for determining the State funds which each college will receive from the legislative appropriation.

The cost base funding formula will be used to estimate the state appropriation which each college will receive for the budget year and five outyears. This estimate will serve as a planning guideline, or benchmark, which the colleges will use in their planning process. If their estimated need for funds exceeds the cost formula projection, the circumstances causing the excess should be documented and appended to the program plan and budget.

## 4.2 The Planning Cycle Schedule

The following outline presents a schedule of PPB events and activities as well as the agencies that will be involved. It begins with the development and distribution of the Community College Long Range Plan and ends with the submission of an operating budget for the next fiscal year. The Long Range Plan will include the system-wide goals, objectives, needs, assumptions, and constraints which the colleges will take into consideration when developing their program plans and budgets.

**1974-75 Fiscal Year (FY)**

| | |
|---|---|
| September | The Community College Long Range Plan is distributed to the community colleges by the Division. |
| September through August (1975) | Each college prepares its program plan and budget in accordance with the guidelines and criteria in the Long Range Plan for the budget year 1976-77. |

**1975-76 Fiscal Year**

| | |
|---|---|
| August | Colleges submit to the Division the program plan and budgets (FY 1976-77) approved by their District Boards of Trustees. |
| August through October | Division reviews college plans and budgets and prepares the 1976 Legislative Budget. |
| September | The updated Community College Long Range Plan is distributed to the community colleges by the Division. |
| September through August (1976) | Each college updates its program plan and budget in accordance with the guidelines and criteria in the updated Long Range Plan for the budget year 1977-78. |
| October | The Community College Legislative Budget (FY 1976-77) is submitted to the Governor. |
| January (76) | The Governor submits the approved Legislative Budget request to the legislature. |
| January through May | House and Senate budget committee hearings on the Governor's appropriation request. |
| April through June | Legislative session - appropriations bill approved for the fiscal year 1976-77. |
| June | Community colleges submit their operating budgets for FY 1976-77 to the Division. |

**1976-77 Fiscal Year**

| | |
|---|---|
| August | Colleges submit to the Division the program plan and budgets (FY 1977-78) approved by their District Board of Trustees. |
| August through October | The Division reviews college plans and budgets and prepares the 1977 Legislative Budget. |

| | |
|---|---|
| September | The updated Community College Long Range Plan is distributed to the community colleges by the Division. |
| September through August (1977) | Each college updates its program plan and budgets in accordance with the guidelines and criteria in the updated Long Range Plan for budget year 1978-79. |
| October | The Community College Legislative Budget is submitted to the Governor. |
| January (77) | The Governor submits the approved Legislative Budget request to the legislature. |
| January through May | House and Senate budget committee hearings on the Governor's appropriation request. |
| April through June | Legislative Session - appropriations bill approved for the fiscal year 1977-78. |
| June | Community colleges submit their operating budgets for FY 1977-78. |

## 4.3 The Program Budget

Figure 7 shows the program budget which will be used by each college to submit its request for funds for the budget year (Page 1 of 2) and to display its financial needs for a multi-year period (Page 2 of 2). The following is a description of this document and the explanation of how it should be completed by each college.

Request for Budget Year 19__, Page 1 of 2

A. Along the vertical axis are displayed the components of the program structure (See Section 2) which will be included in the program budget (upper part) and the anticipated revenues by source of funds (lower part).

B. Along the horizontal axis are the Base Year, Current Year, Basic Budget, and Alternatives A, B, and C. The Base Year is the most recent year for which actual information can be obtained. The Current Year is the fiscal year you are currently in and the information reported reflects the latest budget estimates for that year. The Basic Budget is the fiscal year for which funds are being requested, or the budget year. Alternatives A, B, and C are for the same fiscal year (the budget year), but reflect financial needs for alternative courses of action.

C. Base Year Information

1. Unit Cost Column

A. Instruction Program - This includes Advanced and Professional, Occupational Clusters, Developmental, and Community Instructional Services. This column shows the direct cost per full-time equivalent student (FTE) developed according to the cost analysis system.

B. Non-Instructional Programs - Public Service, Academic Support, Student Service, and Institutional Support. The unit costs developed for each of these programs are based on the total FTE for the college; i.e., the expenditure for the program divided by the FTE for the college.

C. Total Instructional - This is the weighted average [illegible] per FTE unit for the Instruction [illegible]

D. Total Cost - No entry is made in the Unit Cost column for Total Costs.

2. Output Units

   A. Instructional Program - Enter the actual number FTE units for each instruction program component. Use the procedure described in the Cost Analysis System to compute the FTE students.

   B. Non-Instructional Programs - Enter the total college FTE for each program.

   C. Total Instructional - Enter the total FTE.

   D. Total Cost - Not applicable.

3. Cost Column

   A. Instructional Program Component - Enter the total cost computed by multiplying the unit costs times the output units.

   B. Non-Instructional Programs - Enter the total cost of each program - unit cost times units.

   C. Total Instructional - Enter the total cost of the Instructional Program - the sum of the cost column for these components.

   D. Total Costs - Enter the total costs of all programs; i.e., the sum of the column.

4. Revenue - Base Year - Enter the amount of funds received from each revenue source which was recorded in the General Current and Restricted Current Funds.

D. Current Year Information - The information which is entered into the Unit Cost, Units Produced, and Cost columns is the latest estimate developed for the current year. Although the cost analysis system cannot be used to obtain this information, the estimates should be based on the basic principles and definitions in the cost analysis system. The revenues should also represent the latest estimates of the amounts which will be received from each source.

E. Basic Budget Information - The information which is entered into the Unit Cost, Units Produced, and Cost Columns should be derived from the college's program planning and budgeting system. The costs reflect the dollars needed to carry out the plan of the college. The revenue from the State is estimated using the Community College Funding Formula. Other revenues are estimated by the institution based on past experience and college policies. The total estimated cost should not exceed the total estimated revenues.

F. Alternatives A, B, and C - The information which is entered into the Unit Cost, Units Produced, and Cost Columns are derived from the college's program planning and budgeting system. The notion of alternative budgets is based on a possible reduction in the available revenues and/or a possible decrease in demand for college services. Whereas the Basic Budget is what the college hopes willoccur, the alternatives represent contingency plans which will be affected given the occurance of certain conditions. The only standard constraint is that for each successive Alternative (A through C) the amount of State funds will be reduced by four percent; e.g., State funds for Alternative A would be 96% of the State funds in the Basic Budget. The total costs should not exceed the total revenues for the Alternative. Other assumptions and actions taken into consideration in the development of each alternative would be documented and attached to the Program Budget.

Display of Program Costs for Outyears 19__ through 19__

Page 2 of 2

The format of this part of the Program Budget is identical to that on page 1 except that the major columnar headings are for the five outyears. The Unit Cost, Units Produced, and Cost Columns are derived from the college's planning and budgeting system. The costs reflect the dollars needed to carry out the basic plan of the college for a multi-year period. State revenues are projected using the Community College Funding Formula. Other revenues are estimated by the institution and based on past experience and college policy. The total estimated cost should not exceed the total estimated revenues.

## 4.4 The Program Plans

Whereas the program budget shows the cost of carrying out a specific plan of the college, the program plans provide explicit documentation on where the college is going and how it intends to get there. It is important to note that the program plans provide the flexibility for the college to tell its story while retaining a common structure for communicating basic information about the colleges' plans. This structure should be under continuous scrutiny to determine its adequacy for communicating the plans of the colleges.

A program plan is prepared for each program component shown in the program budget. The following describes the structure for each plan.

### Part I Program Description and Goals

A description of each program component included in the plan can be found in Section 2 of this manual. If this description is not adequate for the college, a revised description should be included.

The goals of each program are included in this part of the plan. The Goals Inventory for Florida's Community College provides an all-inclusive list of goals which the college will use to prepare this part of the plan.

### Part II Program Descriptors

The program descriptors describe the characteristics of the programs established to achieve the goals of the college. The program descriptors included in Section 3 will be included in this part of the program plan. Figure 8 is an example of the format for displaying program descriptors for the Advanced and Professional Instruction Subprogram. Specific forms and instructions will be developed and distributed to each college.

### Part III Program Evaluation

This part shows the plan of the college for evaluating each program as well as the results of the evaluation conducted during the prior year. It should include the specific objectives which are used to evaluate the program. It should also explain the methods which are used to conduct the evaluation.

Figure 7

PROGRAM BUDGET



College_____ Budget Year_____

| | Base Year | | | Current Year | | | Basic Budget | | | Alternative A | | | Alternative B | | | Alternative C | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Unit Cost | Output Units | Cost | Unit Cost | Output Units | Cost | Unit Cost | Output Units | Cost | Unit Cost | Output Units | Cost | Unit Cost | Output Units | Cost | Unit Cost | Output Units | Cost |
| Advanced & Professional | | | | | | | | | | | | | | | | | | |
| Occupational | | | | | | | | | | | | | | | | | | |
| Agriculture | | | | | | | | | | | | | | | | | | |
| Distributive | | | | | | | | | | | | | | | | | | |
| Health | | | | | | | | | | | | | | | | | | |
| Home Economics | | | | | | | | | | | | | | | | | | |
| Office | | | | | | | | | | | | | | | | | | |
| Trade and Industrial | | | | | | | | | | | | | | | | | | |
| Technical | | | | | | | | | | | | | | | | | | |
| Developmental | | | | | | | | | | | | | | | | | | |
| Community Instructional Service | | | | | | | | | | | | | | | | | | |
| TOTAL INSTRUCTIONAL | | | | | | | | | | | | | | | | | | |
| Public Service | | | | | | | | | | | | | | | | | | |
| Academic Support | | | | | | | | | | | | | | | | | | |
| Student Services | | | | | | | | | | | | | | | | | | |
| Institutional Support | | | | | | | | | | | | | | | | | | |
| TOTAL | | | | | | | | | | | | | | | | | | |
| Revenues | | | | | | | | | | | | | | | | | | |
| State | | | | | | | | | | | | | | | | | | |
| Student | | | | | | | | | | | | | | | | | | |
| Federal | | | | | | | | | | | | | | | | | | |
| Other | | | | | | | | | | | | | | | | | | |
| T O T A L | | | | | | | | | | | | | | | | | | |

4.4.02

Figure 7

PROGRAM BUDGET



| | 19___ - 19___ | | | 19___ - 19___ | | | 19___ - 19___ | | | 19___ - 19___ | | | 19___ - 19___ | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Unit Cost | Output Units | Cost | Unit Cost | Output Units | Cost | Unit Cost | Output Units | Cost | Unit Cost | Output Units | Cost | Unit Cost | Output Units | Cost |
| Advanced & Professional | | | | | | | | | | | | | | | |
| Occupational Agriculture | | | | | | | | | | | | | | | |
| Distributive | | | | | | | | | | | | | | | |
| Health | | | | | | | | | | | | | | | |
| Home Economics | | | | | | | | | | | | | | | |
| Office | | | | | | | | | | | | | | | |
| Trade and Industrial | | | | | | | | | | | | | | | |
| Technical | | | | | | | | | | | | | | | |
| Developmental | | | | | | | | | | | | | | | |
| Community Instructional Service | | | | | | | | | | | | | | | |
| TOTAL INSTRUCTIONAL | | | | | | | | | | | | | | | |
| Public Service | | | | | | | | | | | | | | | |
| Academic Support | | | | | | | | | | | | | | | |
| Student Services | | | | | | | | | | | | | | | |
| Institutional Support | | | | | | | | | | | | | | | |
| TOTAL | | | | | | | | | | | | | | | |
| Revenues | | | | | | | | | | | | | | | |
| State | | | | | | | | | | | | | | | |
| Student | | | | | | | | | | | | | | | |
| Federal | | | | | | | | | | | | | | | |
| Other | | | | | | | | | | | | | | | |
| TOTAL | | | | | | | | | | | | | | | |

4.4.3

College_____

PROGRAM PLAN - Part 2

Program Advanced and Professional Instruction - 1.00 Budget Year _____

Figure 8

| Resource Descriptors | Base Year | | Current Year | | Budget Year | | 19 - 19 | | 19 - 19 | | 19 - 19 | | 19 - 19 | | 19 - 19 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Personnel: | FTE Posi. | Expend. | FTE Posi. | Expend. | FTE Posi. | Expend. | FTE Posi. | Expend. | FTE Posi. | Expend. | FTE Posi. | Expend. | FTE Posi. | Expend. | FTE Posi. | Expend. |
| Instructional | | | | | | | | | | | | | | | | |
| Exec., Admin., Mgr. | | | | | | | | | | | | | | | | |
| Other Professional | | | | | | | | | | | | | | | | |
| Support | | | | | | | | | | | | | | | | |
| Supplies and Services | | | | | | | | | | | | | | | | |
| Equipment | | | | | | | | | | | | | | | | |
| TOTAL | | | | | | | | | | | | | | | | |
| Other Descriptors | | | | | | | | | | | | | | | | |
| Pop. of Ser. Area | | | | | | | | | | | | | | | | |
| High Sch. Graduates | | | | | | | | | | | | | | | | |
| Enrollment (Headcount) FT | | | | | | | | | | | | | | | | |
| PT | | | | | | | | | | | | | | | | |
| First Time in College | | | | | | | | | | | | | | | | |
| Course Credit Hrs. | | | | | | | | | | | | | | | | |
| Student Credit Hrs. | | | | | | | | | | | | | | | | |
| Program Completion | | | | | | | | | | | | | | | | |
| Cost Per FTE Major | | | | | | | | | | | | | | | | |

4.4.86

## Section 5

## Glossary of PPBS Terminology

### 5.1 Alphabetical List and Index of PPBS Terms


| Terms | Item Number | Page Number |
|---|---|---|
| Alternative | 1 | 5.2.01 |
| Associate of Arts Degree | 2 | 5.2.01 |
| Associate of Science Degree | 3 | 5.2.01 |
| Budget | 4 | 5.2.01 |
| Category | 5 | 5.2.01 |
| Certificate 1 | 6 | 5.2.01 |
| Certificate 2 | 7 | 5.2.01 |
| Cluster | 8 | 5.2.01 |
| Cost Benefit Analysis | 9 | 5.2.01 |
| Cost Effectiveness Analysis | 10 | 5.2.02 |
| Cost Efficiency Analysis | 11 | 5.2.02 |
| Credit Hours | 12 | 5.2.02 |
| Credit Hour Equivalent | 13 | 5.2.02 |
| Curricular Program | 14 | 5.2.02 |
| Direct Cost | 15 | 5.2.02 |
| Discipline | 16 | 5.2.02 |
| Element (Program) | 17 | 5.2.02 |
| Evaluation | 18 | 5.2.03 |
| First-Time in College Enrollment | 19 | 5.2.03 |
| Full Cost | 20 | 5.2.03 |
| Full-Time Equivalent Positions | 21 | 5.2.03 |
| Full-Time Equiv. Stu.(Reg.) | 22 | 5.2.03 |
| Goal | 23 | 5.2.03 |
| Headcount Enrollment | 24 | 5.2.03 |
| HEGIS Taxonomy | 25 | 5.2.04 |
| Management Information System | 26 | 5.2.04 |
| Modeling | 27 | 5.2.04 |
| Objective | 28 | 5.2.04 |
| Outcome | 29 | 5.2.04 |
| Output | 30 | 5.2.04 |
| Personnel Resource | 31 | 5.2.05 |
| Plan | 32 | 5.2.05 |
| Planning | 33 | 5.2.05 |
| Program | 34 | 5.2.05 |
| Programming | 35 | 5.2.06 |
| Program Budget | 36 | 5.2.06 |
| Program Completion | 37 | 5.2.06 |
| Program Descriptors | 38 | 5.2.06 |
| Program Planning System | 39 | 5.2.06 |
| Resource Allocation | 40 | 5.2.06 |
| Student Credit Hours (Reg.) | 41 | 5.2.06 |
| Student Credit Hours Earned | 42 | 5.2.06 |

| Terms | Item Number | Page Number |
|---|---|---|
| Subcategory | 43 | 5.2.06 |
| System | 44 | 5.2.07 |
| Systems Analysis | 45 | 5.2.07 |
| Term | 46 | 5.2.07 |
| Unit Cost | 47 | 5.2.07 |

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6.5 Sample Workforms

Section 7 A System for Analysis of Personnel Resources

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7.2 General Principles and Definitions
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7.4 Workforms

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8.3 End of Term Enrollment Reports
8.4 Annual Report of Occupational Programs
8.5 Annual Report of Course Outputs
8.6 Space Requirement Report
8.7 Enrollment Funding Data Report

Preface - Part 2

The Community College Reporting System

Procedures Manual

The purpose of this part of the Procedures Manual is to describe the formats, procedures, and definitions of reports submitted to the Division of Community Colleges by each college. The information requirements contained herein were developed through a systematic analysis of previous reports, Division needs for state-wide planning, budgeting and budget justification, and external requirements placed on the Division by other Divisions, State agencies, and Federal agencies. Although most of the data elements needed to derive the information are not new, the arraying of data according to the Community College Program Structure provides a thread of continuity which facilitates the development of an improved information system. The Program Structure is therefore the integrating factor for the reporting system. Persons in colleges that are responsible for developing information systems or for preparing data for the reports should be intimately familiar with the Program Structure presented in Section 2 of Part 1 - PPBS Procedures Manual.

Two major principles were considered during the analysis and design of the reporting system. First, there should exist enough flexibility in the reporting of information to allow the colleges to realistically represent their status through the information reported. There are 28 colleges with different operating philosophies, policies, and procedures. Definitions and procedures which are too restrictive could produce information which would misrepresent the real nature of the college. Secondly, because most of the information will be used for funding, budgeting, planning, and comparative analysis, it should be compatible. The conditions of compatability are:

A. Data are arrayed in a common structure; i.e., the Program Structure.

B. Data are inserted into the structure using standard procedures.

C. Data elements are defined in the same way.

D. Data are aggregated and summarized using the same procedures.

The Division staff are aware that not all reports currently received by the Division are included in this initial package and that information demands and requirements change over time. During the next year a systematic review of all reports not included herein and of the information that is contained in this new report package will be made so that an updated procedures manual can be produced. Consideration will be given to the cost of obtaining the information in relation to its value to the users.

# Section 6

# A SYSTEM FOR ANALYSIS

# OF OPERATING EXPENDITURES

# OF

# FLORIDA COMMUNITY COLLEGES

## 6.1 Introduction

This section prescribes a system for the analysis of operating expenditures of Florida Community Colleges. The system provides uniform procedures, definitions, and reporting formats which will be used by each college to develop, analyze, and report cost information.

The initial cost analysis system was set forth in "A System for the Analysis of Operating Expenditures of Florida Community Colleges, 1971". While this system served well its designed purpose, subsequent developments in the use of cost information for the Community College Funding Formula and the continued development of a Planning, Programming, and Budgeting System has forced a reassessment of the procedures, definitions, and reports included in the initial system. Although the basic principles of the system have been retained, the modifications contained in this document will facilitate the use of cost information for these purposes.

## 6.2 Objectives of the System

The system for analysis of the operating expenditures of Florida Community Colleges is designed to show the cost of providing instruction by individual course and by program categories. The system also identifies the components of cost according to two basic parameters:

A. The type of expenditures; i.e., salaries, current expense, and equipment.

B. The purpose of the expenditures; i.e., instructional salaries, departmental expenditures, and support program expenditures.

The information developed by this system can be used for the following purposes:

A. To aid college administrators in making resource allocation and programming decisions,

B. To conduct comparative cost studies,

C. To develop and support requests for funds from the State Legislature,

D. To allocate funds to individual colleges,

E. To make long-range cost projections.

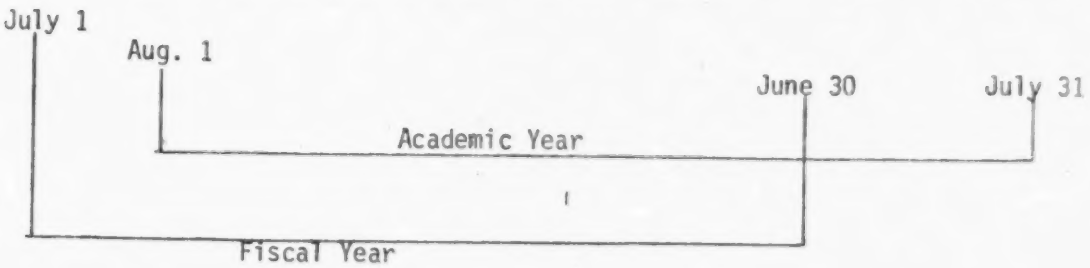
## 6.3 General Principles and definitions

The following general principles should be applied uniformly by colleges when conducting the cost analysis:

A. The expenditures included in the analysis are those recorded in the General Current (1) and Restricted Current Funds (2) with the following exceptions or exclusions:

1. Inter-fund transfers - general Account 679
2. Fee waivers recorded as expenditures in Accounts 675, 677, 678, 676, 696, and 697.
3. Refunds

B. The analysis includes expenditures made during the ACADEMIC YEAR. Fiscal year expenditures are adjusted to the academic year by deducting the expenditures between the beginning of the fiscal year and the beginning of the academic year and adding the expenditures made between the end of academic year and the end of the Fiscal year. This adjustment is made to the nearest month; e.g., if the academic year begins on August 8, 1973 the expenditure data used for analysis would be from August 1, 1973 through July 31, 1974. The following schematic illustrates this adjustment procedure:




Exclude expenditures made in this period from the cost analysis.

Include expenditures made during this period in the cost analysis.

C. Unit for Measurement of Production - the unit of measurement in this system is the semester credit (SC) and semester credit equivalent (non-credit courses). The credit equivalent is computed by dividing the total number of student attendance hours by 27. Semester credit and equivalencies are converted to annualized full-time equivalent units (FTE) by dividing the total number of SC by 30.

D. There are two basic formats for developing and displaying cost data:

1. Direct Cost are those associated with conducting activities classified according to the principles and definitions in the Program Structure (See PPB Procedures Manual).

Cost Analysis Report Form 2 (CA-2) shows the program components for which direct costs will be reported. Direct costs are defined in this analysis as those which can be directly related to the conduct of an activity or a set of activities defined in the Community College Program Structure.

2. Full Cost are those related to producing a specific quantity of output. In this analysis, Full Costing is accomplished only for instructional programs. The assumption being that instruction is the production function of the Florida Community Colleges. Support program costs are allocated to Instructional programs based on "charge back" procedures or semester credit ratios (see paragraph I below). Full costs displayed in Cost Analysis Report 3 (CA-3) are shown for each course offered by the college with summary costs for each Program Category.

E. The cost components for each cost center will be as follows:

1. Salary Expenditures - including personnel benefits for:

   A. Instructional Salaries
   B. Executive, Administrative, Managerial Salaries
   C. Non-Instructional Professional Salaries (Other Professional)
   D. Support Salaries

   (for definitions of these categories, see Personnel Resource Analysis section)

2. Supplies and Service Expenditures (Current Expense)

3. Equipment - Type 1, annual expenditures for equipment
   Type 2, depreciation on equipment

F. Distribution of Salary Expenditures - The distribution of salary expenditures is based on the principles in the Personnel Resources Analysis System (PRAS). The output of that system is the number of FTE positions and the salary expenditures distributed to the cost centers of the Program Structures.

The following principles apply to the distribution of salaries to the Program Structure cost centers:

1. Salaries include amounts expended by the college for employee benefits, e.g., social security, retirement, and insurance which are assigned to the individual employee.

2. The salary of an individual is distributed to the Program Structure cost centers based on each assignments proportionate share of the persons total workload.

3. Instructional salary expenditures are distributed to each course according to the number of credit hours or equivalents carried by the person teaching the course. Assume a full-time faculty member taught 30 credit hours during the year and was paid $12,000, his salary distribution would be as follows:

| Course | Credit Hour | Salary Distribution |
|---|---|---|
| A | 15 | $ 6,000 |
| B | 9 | 3,600 |
| C | 6 | 2,400 |

4. Salaries paid for non-instructional activities are distributed to the cost centers on the basis of a proportionate proration of assignment for an FTE position. A person in the student personnel office has the following work assignments; counseling, placement services, and intramural programs. The same person is full-time for twelve months and is paid $12,000. The following illustrates the distribution of salary paid this person:

| Subprogram | Assignment Proportion of FTE Position | Salary Distribution |
|---|---|---|
| 5.30 Counseling | .50 | $ 6,000 |
| 5.40 Placement | .30 | 3,600 |
| 5.10 Social and Cultural Development (intramurals) | .20 | 2,400 |

G. Distribution of Expenditures for Supplies and Services - This is a cost component which includes most of the current expense accounts in the Florida Community College Accounting Manual - see Pages 12-3 through 12-9. The following Current Expense Accounts are excluded from this part of the analysis:

1. Waivers - 675, 677, 678, 676, 696, and 697
2. Transfers - 679
3. Refunds
4. Personnel Benefits - 690 series of accounts are included in the salary expenditures.

Supplies and services of instructional departments are distributed to the Program Structure cost centers based on student credit hours. The following example illustrates the procedure:

The Social Science Department has expenditures of $3,000 for Supplies and Services.

The disciplines supported by this department and the student credit hour production is as follows:

| Discipline | SCH | % | $ Distributed |
|---|---|---|---|
| 2200 Social Science | 7380 | 70 | $ 2,100 |
| 2000 Psychology | 2910 | 27 | 810 |
| 0300 Area Studies | 312 | 3 | 90 |

Another approach to this procedure would be to distribute instructional department supplies and service expenditures to each course sponsored by the department. This expenditure could subsequently be aggregated to the discipline level. In either case the distribution should be made on the basis of semester credit (SC) loads.

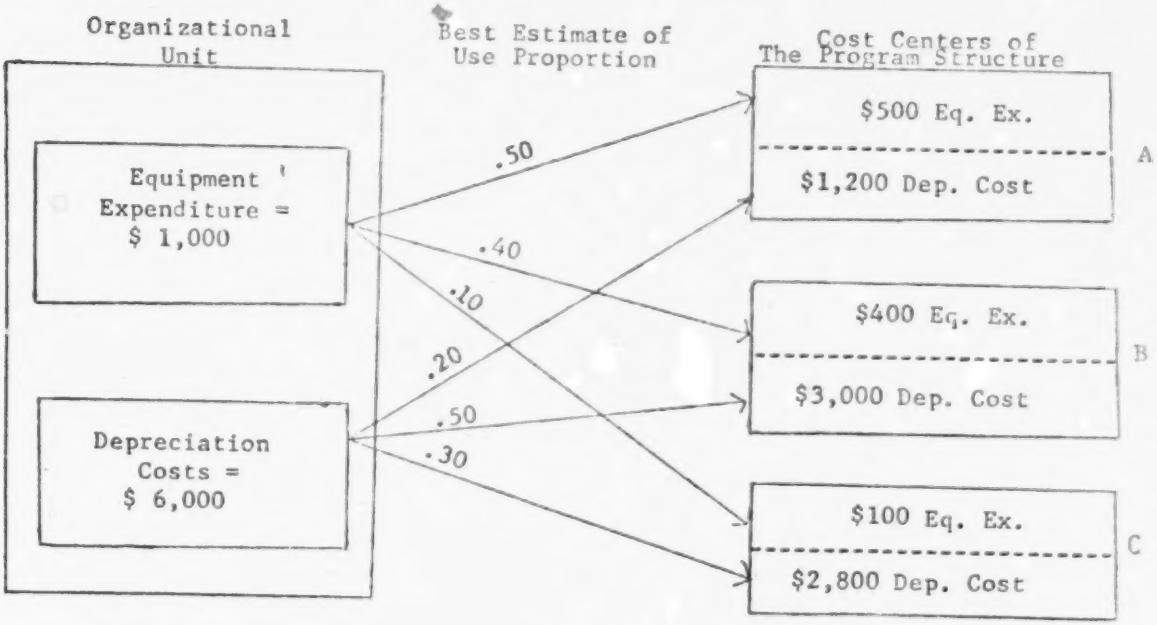
The expenditures for supplies and services from non-instructional organizational units are distributed to the Program Structure cost centers in the same proportion as salaries. The following example illustrates this procedure:

The Counseling Department had $81,000 in expenditures for salaries and $4,000 in expenditures for supplies and services. The salary expenditures were distributed to the cost centers in the following manner:

| Cost Centers | Salary Distribution | % | Supply & Services Expense Distribution |
|---|---|---|---|
| 5.10 Social & Cultural Development | $ 15,000 | 18 | $ 720.00 |
| 5.30 Counseling & Advisement | 46,000 | 57 | 2,280.00 |
| 5.40 Placement Services | 8,000 | 10 | 400.00 |
| 5.50 Financial Aid Admin. | 12,000 | 15 | 600.00 |
| | $ 81,000 | | $ 4,000.00 |

H. Equipment expenditures are those made during the current fiscal year for equipment as defined in the Accounting Manual. It includes Accounts 710, 720, 730, 740, 750 and 790. Depreciation costs reflect the total expenditure for equipment that was purchased during the preceding five years and is carried on the current inventory (including the year being analyzed).

Both equipment expenditures and depreciation costs should be distributed from the organizational units with which they are identified to the Program Structure cost centers on the basis of a use study or "the Best Estimate of Use". The following example illustrates this principle:




It is important to note that this procedure is not intended to mean that equipment expenditures are "charged back" or allocated for services rendered by organizational units with large equipment overhead. The equipment of a learning resource center or library should be assigned to cost center 4.10 Learning Resources rather than being charged to users for Direct cost purposes.

These procedures assume that each college has an inventory of equipment which accounts for each item by organizational unit. The depreciation cost is based on a five year, straight line depreciation schedule for movable equipment. Equipment acquired before the end of the reporting period should be depreciated by one fifth (1/5) of its purchase price. All equipment over five years old will be considered to have zero dollar value for cost analysis purposes.

I. Allocation Procedures - Item F, G, and H above discussed the procedures for DISTRIBUTING expenditures from the organizational structure to the Program Structure for direct cost purposes. Once this is accomplished, it is possible to obtain Full Cost by ALLOCATING the expenditures of support programs to the Instructional Programs. Support program expenditures which can be associated with a particular instructional department, course, or group of courses should be allocated to these units in the same proportion that the expenditures were made. In other words, institutions maintaining usage records for "charge back" purposes should use these for allocating support costs. Documentation of back-up records which support such an allocation should be maintained for audit purposes. All other support costs should be allocated to instructional courses based on the semester credit load of the various courses.

## 6.4 Reports

Each of the Florida Community Colleges will provide the Division of Community Colleges with a completed set of reports at a specified date after the close of each fiscal year. The set of reports includes the following:

CA Report 1 Identification of Operating Expenditures
CA Report 2 Direct Costs of Primary and Support Programs
CA Report 3 Full Cost of Instruction
CA Report 4 Costs Accruing from Investments in Fixed Assets

The following pages show each of these reports and provides the instructions necessary to complete them.

IDENTIFICATION OF OPERATING EXPENDITURES
BY FUND
June 30, 19____

6.4.02

| Fund | a<br>Total Deductions for the Year (from Exhibit "B" AFR) | b<br>Adjustments and Excluded Deductions | c<br>Expenditures for Analysis |
|---|---|---|---|
| General Current Fund | _____ | Fiscal/Academic Year - Adjustment A _____<br>Fiscal/Academic Year + Adjustment B _____<br>Transfers _____<br>Fee Waivers _____<br>Refunds _____ | _____ |
| Restricted Current Fund | _____ | Fiscal/Academic Year - Adjustment A _____<br>Fiscal/Academic Year + Adjustment B _____<br>Transfers _____<br>Refunds _____ | _____ |
| Auxiliary Fund | _____ | All Deductions _____ | |
| Loan Fund | _____ | All Deductions _____ | |
| Scholarship & Endowment Fund | _____ | All Deductions _____ | |
| Agency Fund | _____ | All Non-Capital Deductions _____ | _____ |
| Unexpended Plant Fund | _____ | Fixed Capital Deductions _____ | _____ |
| Invested in Plant (Current Year) | _____ | All Deductions _____ | |
| All Funds | _____ | _____ | c1 _____ |

| | | |
|---|---|---|
| Expenditures for Movable Equipment Purchased During the Year | | c2<br>- _____ |
| Total Current Year Operating Expenditures for Analysis | | c3<br>_____ |
| Depreciation Charges for Movable Equipment | | c4<br>+ _____ |
| Grand Total Costs for Analysis | | _____ |

# Instructions for Completing CA Report 1 IDENTIFICATION OF OPERATING EXPENDITURES BY FUND

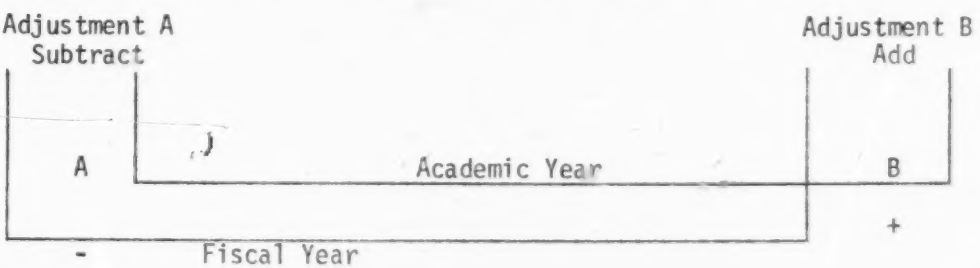
## Purpose of the Report

This report is used to identify the expenditures which are included in the analysis of operating expenditures. The data reported on this form serve to demonstrate the fact that all deductions made during the fiscal year from each fund maintained by the college have been taken into account in identifying the expenditures that represent operating costs.

## Instructions

Column a - The information required is to be taken from Exhibit "B" of the Annual Financial Report. The entries to be shown are the total deductions which were made from each of the funds during the year.

Column b - To be entered in this column are the deductions which do not represent the costs of operating and supporting the instructional programs of the college, as well as the adjustments between the fiscal and academic year. Fiscal/Academic Year Adjustment A is an adjustment for expenditures made between the beginning of the fiscal year and the beginning of the academic year. In order to adjust the fiscal year to the academic year, this amount is deducted from the total expenditures of the fiscal year being analyzed. Fiscal/Academic year Adjustment B is an adjustment between the end of the fiscal year and the end of the academic year. Since the academic year extends beyond the end of the fiscal year, expenditures made in this time period are added to the total fiscal year expenditures. The following diagram illustrates.




Column c - The entries down to the line designated as c1 are derived by subtracting the entries in column b from those in column a. The entries thus obtained are added, and the sum is entered on line c1.

The entry on line c2 is the total of all expenditures for movable equipment that are included in the sum reported on line c1.

In order to obtain the entry for line c3, subtract the entry on line c2 from the entry on line c1.

The entry on line c4 is the dollar value derived by taking 5 percent of the total purchase price of the capital items that were purchased through account codes 710, 720, 730, 740, or 790 within the preceding five (5) year period (see instructions for CA Work form F).

The grand total of column c represents the total costs which are subject to analysis under the system prescribed in this manual.

Direct Cost of Primary and Support Programs



PART 1, INSTRUCTION 19___-19___

| Program Structure Categories (a) | SALARIES: Instructional Salaries (b) | SALARIES: Administrative, Managerial (c) | SALARIES: Support (d) | Supplies & Services(e) | Expenditures(f | Depreciation(g) |
|---|---|---|---|---|---|---|
| **Advanced and Professional** | | | | | | |
| 1001 Agriculture & Natural Resources | | | | | | |
| 1002 Architecture and Engineering | | | | | | |
| 1003 Area Studies | | | | | | |
| 1004 Biological Studies | | | | | | |
| 1005 Business and Management | | | | | | |
| 1006 Communications | | | | | | |
| 1007 Computer & Information Services | | | | | | |
| 1008 Education | | | | | | |
| 1009 Engineering | | | | | | |
| 1010 Fine and Applied Arts | | | | | | |
| 1011 Foreign Languages | | | | | | |
| 1012 Health Professions | | | | | | |
| 1013 Home Economics | | | | | | |
| 1014 Law | | | | | | |
| 1015 Letters | | | | | | |
| 1016 Library Science | | | | | | |
| 1017 Mathematics | | | | | | |
| 1018 Military Science | | | | | | |
| 1019 Physical Sciences | | | | | | |
| 1020 Psychology | | | | | | |
| 1021 Public Affairs | | | | | | |
| 1022 Social Sciences | | | | | | |
| 1049 Interdisciplinary Studies | | | | | | |
| TOTAL Advanced & Professional | | | | | | |
| **Occupational** | | | | | | |
| 2150 Agriculture | | | | | | |
| 2250 Distributive | | | | | | |
| 2350 Health | | | | | | |
| 2450 Home Economics | | | | | | |
| 2550 Office | | | | | | |
| 2650 Trade and Industrial | | | | | | |
| 2750 Technical | | | | | | |
| TOTAL Occupational | | | | | | |
| **Developmental** | | | | | | |
| 3100 Compensatory | | | | | | |
| 3200 Adult Elementary and Secondary | | | | | | |
| TOTAL Developmental | | | | | | |
| **Community Instructional Service** | | | | | | |
| 4100 Citizenship | | | | | | |
| 4200 Community Recreational | | | | | | |
| TOTAL Community Instr. Serv. | | | | | | |
| TOTAL INSTRUCTION | | | | | | |

9.4.05

Direct Cost of Primary
and Support Programs

PART 2 SUPPORT PROGRAMS

| Program Structure Categories(a) | SALARIES | | | Supplies & Services (f) | EQUIPMENT | |
|---|---|---|---|---|---|---|
| | Executive, Administrative, Managerial (c) | Professional (d) | Support (e) | | Expenditures (g) | Depreciation (h) |
| **Public Service** | | | | | | |
| 3.10 Community Service | | | | | | |
| **Academic Support** | | | | | | |
| 4.1 Learning Resources | | | | | | |
| 4.4 Instructional Computing Ser. | | | | | | |
| 4.5 Ancillary Operations | | | | | | |
| 4.6 Academic Administration | | | | | | |
| 4.7 Course & Curric. Develop. | | | | | | |
| 4.8 Professional Pers. Develop. | | | | | | |
| TOTAL Academic Support | | | | | | |
| **Student Service** | | | | | | |
| 5.10 Social & Cultural Develop. | | | | | | |
| 5.20 Organized Athletics | | | | | | |
| 5.30 Counseling & Advisement | | | | | | |
| 5.40 Placement Services | | | | | | |
| 5.50 Financial Aid Admin. | | | | | | |
| 5.60 Retail Services | | | | | | |
| 5.80 Services for Special Stu. | | | | | | |
| 5.90 Student Service Admin. | | | | | | |
| TOTAL Student Service | | | | | | |
| **Admin. Dir. & Support Service** | | | | | | |
| 6.10 Executive Management | | | | | | |
| 6.20 Fiscal Operations | | | | | | |
| 6.30 General Admin. Service | | | | | | |
| 6.40 Logistical Services | | | | | | |
| 6.50 Phy. Plant Op. & Maint. | | | | | | |
| 6.60 Faculty and Staff Services | | | | | | |
| 6.70 Community Relations | | | | | | |
| TOTAL Admin. Direction & Support Serv. | | | | | | |
| GRAND TOTAL | | | | | | |

6.4.96

# Instructions for Completing CA Report Form 2 Direct Costs of Primary and Support Programs

## Purpose of the Report

This report summarizes the cost analysis findings for each institution. It shows the Direct Cost of each instructional program category and each support subprogram. It is used to reconcile CA Reports 1 and 3.

A. The total expenditure reported in this report equal the Grand Total in Report Form 1 and the Total in Report Form 3.

B. The total expenditures for Instructional Salaries (b) equals the total reported for Instructional Salaries on CA Report 3.

C. The total expenditures reported in CA-2, Part 1, Instruction in columns (c), (d), (e), (f), and (h) equals the total of Other Instructional Costs reported in CA-3.

D. The total expenditure reported in Part 2 of CA-2 equals the total College-Wide Costs reported in CA-3.

## CA-2, Part 1 - Instruction

Column (a) - Program Structure Categories - These are the instructional categories (HEGIS disciplines) and support subprograms for which costs data will be developed and reported. See the Community College Program Structure in Section 2.

Column (b) - Instructional Salaries - Include in this column only the expenditures for direct teaching assignments; i.e., teaching organized and scheduled courses reported in column (a) of CA-3.

Column (c) - Administrative - Managerial Salaries - This includes salary expenditures for departmental administrative assignments. Salary supplements (additives), release time, or any other form of compensation for managing the activities in this cost component.

Column (d) - Support Staff Salaries - This cost component includes expenditures made to secretarial, clerical, trade, and semi-skilled persons assigned to and supporting instructional departments.

Column (e) - Supplies and Services - This includes expenditures accounted for in current expense accounts and which are made by instructional departments or equivalent organizational units. Do not include those non-expense items mentioned above in exclusions.

Column (f) - Equipment Expenditures - This includes expenditures made during the year being analyzed for equipment (700 series of accounts) purchased by instructional departments. It does not include "charge back" costs for equipment used by support programs.

Column (g) - Equipment Depreciation - This includes the total cost of equipment purchased by the college within the past five years which is still inventoried and used by the college. The equipment costs reported in this part of CA-2 are developed from instructional department equipment expenditures and depreciation.

CA-2, Part 2 - Non-Instructional (Support) Program

Column (a) - Program Structure Categories - These are the Programs and Subprograms for which direct cost data will be reported.

Column (b) - Note that a column for Instructional Salaries is not included on this part of the report since no instructional activities should be included under support programs.

Column (c) - Executive, Administrative, Managerial Salaries - Include in this column expenditures to persons for conducting assignments related to planning, organizing, and managing the college or a subdivision or service of the college.

Column (d) - Other Professional (Non-Instructional Professional) Salaries - Include in this column expenditures to persons for conducting activities which require knowledge and competence of an advanced nature in a field of science or learning, or original and creative work in an artistic field. This includes assignments such as counseling, curriculum development, librarian, accountant, researcher, etc.

Column (e) - Support Salaries - Includes salaries paid to persons performing secretarial, clerical, office, semi-skilled, custodial, and other general services types of tasks.

Column (f), (g), and (h) - These columns are the same as part one except they are for the support programs rather than the instructional program.

CA Report 3

6.4.09

Full Cost of Instruction

19___ - 19___

| Discipline/Course | | | (a) | (b) | Cost/Student Credit Hour | | | Total Operating Costs | |
|---|---|---|---|---|---|---|---|---|---|
| Title | PRE | No. | Prog. Code | Student Credit Hours | Instructional Salary | Other Instruction | College Wide | Per Student Credit Hour | Per FTE Student |
| | | | | | | | | | |

# INSTRUCTIONS FOR COMPLETING

# CA REPORT 3

# FULL COST OF INSTRUCTION

## Purpose of the Report

This report displays the Full Cost of instruction for each course offered by the college, with summary costs for each Instruction Program Category (Discipline) and Subprogram. Whereas CA Report 2 shows the direct costs of all activities carried on by the college, this report shows the cost of producing semester credits of instruction with support costs allocated to and included in the full cost.

Any support program expenditure which can be associated with a particular instructional department or group of courses should be allocated to these departments or courses. All other support program expenditures should be allocated to instructional courses based on the proportionate semester credit load of the various courses.

## Instructions for CA Report 3

Column (a) - Discipline/Course - This column is used to identify each course offered by the college during the academic year. The report should be formated as follows:

For Advanced and Professional Courses

Discipline Category Title & Code (HEGIS Discipline Categories)

Courses _____
_____
_____
_____
_____

Discipline Category Totals

| | | | | |
|---|---|---|---|---|
| e.g. Biological Science | 0400 | | | |
| Biological Science | BIO | 121 | 0401 |
| Biological Science | BIO | 122 | 0401 |
| Zoology | BIO | 131 | 0407 |
| Microbiology | BIO | 161 | 0411 |

Total Biological Science

For Occupational Courses

Discipline Cluster Title and Code (USOE Handbook VI Categories)

Discipline Title and Code

Courses _____
_____
_____
_____
_____

Discipline Totals

Discipline Title and Code, etc.

Cluster Totals

e.g. Health Occupations 23

| | | | |
|---|---|---|---|
| Dental Hygiene | | | 0102 |
| Dental Hygiene | 1 | DHY 111 | 0102 |
| Dental Anatomy | | DHY 121 | 0102 |

_____
_____

*Totals Dental Hygiene _____

| | | | |
|---|---|---|---|
| Nursing | | | 0301 |
| Nursing 1 | | NUG 111 | 0301 |

_____
_____

*Totals Nursing _____

**Totals HEALTH OCCUPATIONS _____

For Developmental and Community Instructional Services, report only the Cluster Totals.

Column (b) - Semester Credits - Enter in this column the semester credits and equivalents registered for in all terms of the academic year under analysis. The count should be developed according to the standard procedures documented in the section on Enrollment Accounting and Reporting.

Column (c) - Instructional Salaries Cost - Enter in this column the quotient derived by dividing the number of semester credit into the expenditures for Instructional Salaries.

Column (d) - Other Instructional Costs - Enter in this column the quotient derived by dividing the number of semester credits into the expenditures for Other Instructional purposes; i.e., columns (c), (d), (e), (f), and (g) of Part 1 CA2 Instruction.

Column (e) - College Wide Costs - Enter in this column the quotient derived by dividing the number of semester credits into the expenditures for Support Programs; i.e., columns (c), (d), (e), (f), and (g) of Part 2 CA2 Support Programs.

**Column (f)** - Cost Per Semester Credit - Enter in this column the sum of columns (c), (d), and (e).

**Column (g)** - Cost Per FTE Student - Enter in this column the product of column (f) multiplied by 30 (the FTE unit value).

CA Report 4

COSTS ACCRUING FROM INVESTMENT IN FIXED ASSETS

| Investment/ Depreciation | a Grand Total Student Space Hours | b Grand Total Stu Sem Hrs Credit | c Investment Cost Per Stu Sem Hr Cr. | Stu Space Hour |
|---|---|---|---|---|
| Land | | | | |
| Buildings and Fixed Equipment | | | | |
| Other Structures & Improvements | | | | |
| Total | | | | |
| Depreciation Charge | | | | |

Instructions for Completing

Purpose of the Report

While the charges accruing from the investment in the physical plant are to be held separate from the costs resulting from operating expenditures, this report is used to show (1) the cost per student semester hour of credit and (2) the cost per student space hour represented by the investment in the fixed assets of the college.

Instructions

Depreciation Rate - A straight line, twenty year depreciation schedule is to be used in calculating depreciation in the physical plant. One twentieth of the cost of a building is to be charged against a building the year it is put in operation, and a similar charge is made for each of the next nineteen years.

## 6.5 Sample Workforms

The following pages include sample Workforms which can be used to collect and analyze expenditure data for the cost analysis system. These forms and procedures are very general. Each institution will want to develop its own forms and procedures according to its policies and depending on what it desires out of the system. In some cases colleges have most, or all, of the required information in their computer data base and with only slight modifications or additions can develop the analytical reports needed without having to implement a large data collection task.

# INSTRUCTIONS FOR COMPLETING

# WORKFORM A,

# PERSONNEL ASSIGNMENTS

## Purpose of the Workform

This Workform provides a means of collecting basic data to analyze the workloads of individuals employed by the college. It also contains the information necessary to crosswalk personnel and salary data between the organizational unit structure and the program structure.

## Instructions and Definitions

I.D. Number - This is a number (code) which identifies the employee.

Account Number - This is the budgetary department or organizational unit number from which the individual was paid.

Contract Type - This is a code for the type of contract which the individual holds with the college (institutionally defined).

Part-Time - This field is used to record the percentage of a full-time equivalent position for part-time personnel.

Reporting Period(s) - This is used to record the term(s) or other time frame used for the report.

Basic Salary - This field is used to record the salary paid for performance of the assignments made to the individual. If additives are given to persons for the performance of specific assignments, they should not be included in the basic salary.

Additives - Record in this field the amount of the salary additives paid persons for specific assignments listed on the form.

## Teaching Assignments

(A) Course ID - This column is used to record the specific identification for each course section taught by the individual; prefix or department, course number, and section number.

(B) Credit Value - Enter the number of credit hours assigned to this course or the number of credit hour equivalencies computed for the course. A credit hour equivalent is calculated by dividing the number of clock hours of instruction for the course by 27.

(C) Weekly Course Contact Hours - Enter the number of hours per week that a course is scheduled to meet. If a course meets for a portion of a term, enter the average weekly contact hours computed by dividing the weeks in the term into the total contact hours.

(D) Method of Instruction - Enter the methods used for instruction for the course (institutionally defined).

(E) Enrollment - Enter the number of students enrolled in the course section. This enrollment figure should be verifiable from official college records since it was used as the basis for funding.

(F) % of Assignment - This is the percentage of a full instructional load which this course represents.

(G) Program Code - This is the Program Structure Code which identifies the course with a specific HEGIS discipline or USOE Category.

(H) Account Number - This is used only when a person is paid from an account other than that recorded at the top of the form. Otherwise it can be left blank.

The entry of other types of data on this form is optional. For example, the building and room and class meeting times could be entered if it could not be obtained easily from another file. As mentioned earlier, if good data bases are developed for the student record, course record and personnel systems, most of this data will be available on existing computer files. Therefore, what is shown here is strictly a manual approach.

OTHER INSTRUCTIONAL RELATED ASSIGNMENTS

(I) Assignment Description - Enter in this column a brief description of the assignment; e.g., department administration (or chairman), student advisement, etc.

(J) Program Code - Enter the appropriate subprogram and HEGIS discipline category code for which the assignment was made.

(K) Personnel Category - Enter the code for the personnel assignment category;

1. Executive, Administrative, Managerial
2. Non-Instructional Professional
3. Support

(L) % of Assignment - Enter the percentage of an annual full-time assignment represented by this assignment.

(M) Additive Amount - Enter the amount of any additive paid the individual for carrying out this assignment.

(N) Account Number - Enter the account number of the department or organization unit from which a person was paid if other than that listed above.

ASSIGNMENTS OTHER THAN INSTRUCTION

(O) Assignment Description - Same as (I) above. It could also be used as a place for entering position title or class.

(P) Program Code - Enter the appropriate Program Structure program and subprogram code for each assignment.

(Q) Personnel Category - Same as (K) above.

(R) % of Assignment - Same as (L) above.

(S) Additive - Same as (M) above.

(T) Account Number - Same as (N) above.

PERSONNEL ASSIGNMENTS WORKFORM A

6.5.05

Name of Individual _____ ID Number _____ Account Number _____ Contract Type _____ Part-Time _____

Reporting Period(s) _____ Basic Salary _____ Additives _____

Part 1 - TEACHING ASSIGNMENTS

| Course ID (A) | | | Credit Value (B) | | Weekly (C) Course Contact Hours | Method (D) of Inst. | (E) Enroll | (F) % of Assign | (G) Program Code | (H) Acct. # |
|---|---|---|---|---|---|---|---|---|---|---|
| Pre (Dept) | No. | Sect. | Cr/Hrs. | Cr/Hr Eq. | | | | | | |
| | | | | | | | | | | |

OTHER INSTRUCTIONAL RELATED ASSIGNMENTS

| (I) Assignment Description | Program (J) Code | Personnel (K) Category | % of (L) Assign. | Additive (M) Amount | Account (N) No. |
|---|---|---|---|---|---|
| | 1._ _._ _ | | | | |
| | 1._ _._ _ | | | | |
| | 1._ _._ _ | | | | |
| | 1._ _._ _ | | | | |
| | 1._ _._ _ | | | | |

ASSIGNMENTS OTHER THAN INSTRUCTION

| (O) Assignment Description | Program (P) Code | Personnel (Q) Category | % of (R) Assign. | Additive (S) Amount | Account (T) No. |
|---|---|---|---|---|---|
| | _._ _ | | | | |
| | _._ _ | | | | |
| | _._ _ | | | | |
| | _._ _ | | | | |
| | _._ _ | | | | |

## Workform B

## Direct Instructional Cost By Course

### Instructions

The data taken from Workform A - Personnel Assignments, Part 1 - Teaching Assignments, is sorted by course within discipline within cluster. This makes it possible to compute instructional salary course costs by aggregating all course section salary expenditures and to obtain totals for each discipline and cluster. This will place the courses in the same order as required for CA Report 3.

Course/Discipline - In this column print the title of the course, course prefix and number, and program code (all 6 digits).

Columns a through d - For each course, print the data taken from the Teaching Assignment portion of Workform A.

Column e - Compute and print the weighted average cost for instructional salaries for each course, discipline, and cluster. This is simply the sum of the expenditures, column d, divided by the sum of the student credit hours

# DIRECT INSTRUCTIONAL COST
# BY COURSE

| Course/Cluster Name | Number | a Instructor | b No. of Students | c Stu Sem Hours of Credit | d Teaching Salary Expend. | e Teaching Salary Cost/Stu. Sem. Hour |
|---|---|---|---|---|---|---|
| | | | | | | |

# Workform C and D

## Personnel Analysis by Organizational Unit and Program

### Purpose of Workform C and D

These workforms provide the crosswalk between the organizational structure and the program structure. In Workform C, personnel resources (FTE positions by type) and expenditures are displayed by program within organizational unit. Therefore, one has a picture of how programs contribute or relate to the organizational structure. Workform D shows the same data displayed by organizational unit within program. With this perspective, it is possible to see how organizational units support specific programs.

The sum of the salaries for each organizational unit shown on Workform C should be matched to actual figures reported in the accounting system(Department Ledger Report) for the same time period.

Personnel Analysis by Program

WORKFORM D

| Program | Organizational Unit | Personnel Assignment Categories | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Instructional | | Exec, Admin, Man | | Other Prof. | | Support | | % to Organ. Unit |
| | | No. | Salaries | No. | Salaries | No. | Salaries | No. | Salaries | |
| | | | | | | | | | | |

1. General Description - The number of FTE and the total salary expenditure for each personnel assignment category is displayed by organizational unit within HEGIS discipline category for instructional programs and within subprogram for all other programs. The percentage of the program expenditure represented by each contributing organizational unit is computed and displayed.

2. Detail is by organizational unit.

3. Totals are printed for Clusters, subprograms, and programs.

6.3.10

# Workform E

## Distribution of Expenditures for Supplies and Services to the Program Structure

### Purpose of Workform E

This step in the cost analysis process is designed to move or crosswalk expenditures for supplies and services from the institutional organizational structure to the Program Structure cost centers. Where Workforms C and D accomplished this for salaries, this workform will crosswalk expenditures for supplies and services to the Program Structure.

### Procedures and Definitions

Column (a) Salaries - This entry is obtained from Workform C. It is the sum of the salaries (all types) for each instructional discipline and support subprogram distributed from each organizational unit.

Column (b) Supplies and Services - The expenditures for supplies and services are distributed to each program in the same proportion as salary expenditures. The total for each organizational unit should match the actual expenditures shown in the Departmental Ledger report of the accounting system.

Workform E

Distribution of Expenditures for Supplies and Services to the Program Structure

| Organizational Unit | Program | Salaries | | Supplies & Ser. | |
|---|---|---|---|---|---|
| | | % | Amount | % | Amount |
| | | | | | |

# Workform F

## Equipment Distribution

### Purpose of Workform F

This workform is used to calculate and distribute the current year expenditures and depreciation on equipment. It is completed or printed for each organization unit and the distribution is made to each program within the organizational unit.

### Procedures and Definitions

Both current year expenditures and depreciation of equipment costs are distributed from the organizational structure to the Program structure using one of the following methods:

1. A use study which analyzes the time or extent of the use of specific equipment by each program supported by an organizational unit.

2. The best estimate of use according to the supervisor of the organizational unit.

3. A parameter used to distribute among programs; e.g., student credit hours, number of professional staff, net assignable square feet, etc.

Column (a) Equipment Costs Current Year - These are the expenditures made during the academic year being studied.

Column (b) Equipment Depreciation - A five year straight line depreciation is used for all equipment acquired before the end of the academic year being analyzed. This amount is computed by dividing the cost of equipment purchased during the five year period (including the current year) by five. Equipment purchased prior to this time is not included in the cost analysis.

Workform F

Equipment Distribution

| Organizational Unit | Program | (a)Equipment Costs Current Year | (b)Equipment Deprec. |
|---|---|---|---|
| | | | |

# Section 7

# A System for Analysis of Personnel Resources

## 7.1 Introduction

The major resource of a college is its faculty and staff. Sixty to eighty per cent of the total cost of current operations of a college is for purchasing human resources. The need for careful analysis and planning for the utilization of this expensive resource is obvious. The long range implications of current staffing and salary schedule policies produce a dynamic relationship between current practice and future resource and revenue requirements.

The basic objectives of the system for analysis of personnel resources are:

A. To produce information on the flow of human and fiscal resource into organizational units and programs.

B. To identify relationships between instructional policies (methods, procedures, faculty loads, class sizes, etc.) and productivity.

C. To develop information which can be used to relate historical personnel utilization to planning estimates of future resource requirements.

D. To develop information which can be used to project the short and long-range implications of salary schedule decisions.

## 7.2 General Principles and Definitions

The following describes the principles which should be applied by each college in the development of the Personnel Resource information reported in PA-1 -- Personnel Resources Inventory.

A. The analysis is based on the distribution and accumulation of personnel assignments. A personnel assignment (henceforth referred to as an "assignment") is defined as a specifically designated task or set of tasks for which a person is employed and is paid to perform.

B. Assignments are distributed to the activity centers of the Program Structure (See Section 2) using the following guidelines:

1. Teaching assignments are distributed to specific courses.

2. Other instructionally related assignments such as departmental administration are distributed to the Program Categories (HEGIS Disciplines) of the Instruction Program.

3. Non-instructional assignments are distributed to the support subprograms based on the definitions of activities in the Program Structure found in Section 2.

C. Assignments are also classified by occupational categories:

1. Executive - Administrative - Managerial - this category includes assignments with the primary duty of planning, organizing, and managing the institution or a subdivision thereof. The following are examples of positions whose assignments usually belong in this category:

President, Assistant to the President, Vice-Presidents, Chief Academic Officer, Chief Business Officer, Chief Student Personnel Officer, Chief Librarian, Planning Officer, Public Relations Officer, Department(Division) Chairman, and managers of admissions, alumni affairs, athletics, budgets, computer center, food services, personnel services, physical plant, counseling, financial aid, placement, bookstore, comptroller, purchasing, registrar, legal counsel, community service.

2. Instructional - These are assignments made to conduct organized instructional activities (courses). These assignments only apply to the Instructional Program since all organized instructional activities are accounted for in that Program.

3. Non-Instructional Professional (Other Professional) - These are assignments which require knowledge or competence of an advanced nature in a field of science or learning, or original and creative work in an artistic field. This includes assignments to such persons as counselors, curriculum development specialists, librarians, accountants, researchers, etc.

4. Support - These are assignments requiring specialized knowledge or skills which may be acquired through experience or educational programs below the bachelor's degree. It includes assignments of persons such as secretaries, clerical and office workers, craftsmen, tradesmen, custodial, general service, etc.

D. The personnel resource analysis can be conducted each term or on an annual basis. The term basis will be estremely useful for institutional planning and management. However, information reported in PA Report 1 will be for an academic year.

E. A full-time equivalent (FTE) position is defined as the equivalent of one person carrying a full workload. A full workload is defined by institutional policy. The following principles also apply to FTE position counts:

1. FTE instructional positions will be based on a two term (Fall and Winter) basis. The FTE positions for the summer term will be computed separately and added to the average of the two regular terms to obtain the "annual FTE Positions" reported.

2. FTE non-instructional positions (Executive-Administrative-Managerial, Non-Instructional Professional, and Support) are based on a 12-month year regardless of individual contractual arrangements, i.e., a person working full-time for 9 months would equate to .75 FTE positions.

F. Assignments carried out by part-time personnel are equated to the proper proportion of an FTE position.

G. Salary expenditures are distributed to the Program Structure Activity Centers on the basis of the assignment distribution. The following principles apply to this part of the analysis:

1. Basic salary expenditures are distributed on the basis of the assignment distribution.

2. Salary additives and supplements are distributed to the specific cost centers based on the type of activity performed.

3. Salary expenditures include personnel benefits paid by the college on behalf of the employee.

## 7.3 Personnel Resource Report Forms and Instructions

The following pages contain the report formats and instructions for two reports which will be forwarded to the Division of Community Colleges on a specified date:

1. PA Report 1 - Personnel Resources Inventory
2. PA Report 2 - Salary Information and Personnel Distribution

PA REPORT 1
PERSONNEL RESOURCES INVENTORY
Instruction Program

College_____ President's Signature_____

| Program Structure Categories (a) | Full-time Equivalent Positions: Administrative, Executive, Managerial (b) | Instructional (c1) | Support (d) |
|---|---|---|---|
| Advanced and Professional | | | |
| 10.01 Agric. & Natural Resources | | | |
| 10.02 Architecture & Environ. Design | | | |
| 10.03 Area Studies | | | |
| 10.04 Biological Sciences | | | |
| 10.05 Business and Management | | | |
| 10.06 Communications | | | |
| 10.07 Computer & Infor. Science | | | |
| 10.08 Education | | | |
| 10.09 Engineering | | | |
| 10.10 Fine and Applied Arts | | | |
| 10.11 Foreign Languages | | | |
| 10.12 Health Professions | | | |
| 10.13 Home Economics | | | |
| 10.14 Law | | | |
| 10.15 Letters | | | |
| 10.16 Library Science | | | |
| 10.17 Mathematics | | | |
| 10.18 Military Science | | | |
| 10.19 Physical Sciences | | | |
| 10.20 Psychology | | | |
| 10.21 Public Affairs & Service | | | |
| 10.22 Social Science | | | |
| 10.49 Interdisciplinary Studies | | | |
| TOTAL Advanced & Professional | | | |
| Occupational | | | |
| 21.00 Agriculture | | | |
| 22.00 Distributive | | | |
| 23.00 Health | | | |
| 24.00 Home Economics | | | |
| 25.00 Office | | | |
| 26.00 Trade and Industrial | | | |
| 27.00 Technical | | | |
| TOTAL Occupational | | | |
| Developmental | | | |
| 31.00 Compensatory | | | |
| 32.00 Adult Elementary & Sec. | | | |
| TOTAL Developmental | | | |
| Community Instructional Service | | | |
| 41.00 Citizenship | | | |
| 42.00 Avocational | | | |
| TOTAL Community Instr. Services | | | |

PA REPORT 1

PERSONNEL RESOURCES INVENTORY
Non-Instructional Program

| Program Categories (a) | Full-Time Equivalent Positions: Administrative, Executive, Managerial (b) | Non-Instructional Professional (c2) | Support (d) |
|---|---|---|---|
| Public Service | | | |
| 3.10 Community Service | | | |
| Academic Support | | | |
| 4.1 Learning Resources | | | |
| 4.4 Instructional Computing Services | | | |
| 4.5 Ancillary Operations | | | |
| 4.6 Academic Administration | | | |
| 4.7 Course & Curriculum Development | | | |
| 4.8 Professional Personnel Develop. | | | |
| TOTAL Academic Support | | | |
| Student Service | | | |
| 5.10 Social and Cultural Development | | | |
| 5.20 Organized Athletics | | | |
| 5.30 Counseling and Advisement | | | |
| 5.40 Placement Services | | | |
| 5.50 Financial Aid Administration | | | |
| 5.60 Retail Services | | | |
| 5.70 Health Services | | | |
| 5.80 Services for Special Students | | | |
| 5.90 Student Service Administration | | | |
| TOTAL Student Service | | | |
| Administrative Direction & Support Service | | | |
| 6.10 Executive Management | | | |
| 6.20 Fiscal Operations | | | |
| 6.30 General Administrative Service | | | |
| 6.40 Logistical Services | | | |
| 6.50 Physical Plant Oper. & Maint. | | | |
| 6.60 Faculty and Staff Services | | | |
| 6.70 Community Relations | | | |
| TOTAL Administrative Direction & Support Service | | | |

# INSTRUCTIONS FOR COMPLETING PA REPORT 1 PERSONNEL RESOURCES INVENTORY

## Purpose of the Report

This report is used to identify personnel resources utilized by a college during an academic year. It shows the number of full-time equivalent positions for each Program Structure Category or Subprogram arranged according to occupational category.

Instructions for PA Report 1

Column (a) - Program Structure Categories - This column includes the Program Structure categories for which personnel resources will be reported.

Column (b) - Executive - Administrative - Managerial FTE - This column includes the number of FTE assignments with the primary duty of planning, organizing, and managing departments, organizational unit, and/or personnel.

Column(c1) - Instructional FTE - This column includes the number of FTE assignments made for the exclusive purpose of conducting organized instructional activities(courses). Note that this column is included only on Part 1 - Instructional Program.

Column(c2) - Non-Instructional Professional FTE - This column includes the number of FTE assignments which require knowledge and competence of an advanced nature, but which are not instructional or administrative. Note that this column is included only on Part 2 - Support Programs.

Column (d) - Support FTE - Include in this column the number of FTE assignments which are classified as supportive in nature; e.g., clerical, secretarial, technical, custodial, general service, etc.

PA Report 2
Salary Information and
Personnel Distribution

Part 1 - Instructional Personnel

| (A) Educational Level | (B) Longevity (Years) | Contract Months/Full-time Personnel (C) 9 Days | | 10 Days | | 11 Days | | 12 Days | | (D) Part Time | (E) Part Time Equated | (F) Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | No. | Sal. | No. | Sal. | No. | Sal. | No. | Sal. | | | |
| 1 | 1<br>2-4<br>5-7<br>8-10<br>11-13<br>14&over | | | | | | | | | | | |
| 2 | 1<br>2-4<br>5-7<br>8-10<br>11-13<br>14&over | | | | | | | | | | | |
| 3 | 1<br>2-4<br>5-7<br>8-10<br>11-13<br>14&over | | | | | | | | | | | |
| 4 | 1<br>2-4<br>5-7<br>8-10<br>11-13<br>14&over | | | | | | | | | | | |
| 5 | 1<br>2-4<br>5-7<br>8-10<br>11-13<br>14&over | | | | | | | | | | | |

PA Report 2
Salary Information and
Personnel Distribution

Part 2 - Executive, Administrative, and Managerial

| (A) Educational Level | (B) Longevity (Years) | Contract Months/Full-time Personnel (C) 9 Days | | 10 Days | | 11 Days | | 12 Days | | (D) Part Time | (E) Part Time Equated | (F) Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | No. | Sal. | No. | Sal. | No. | Sal. | No. | Sal. | | | |
| 1 | 1 | | | | | | | | | | | |
| | 2-4 | | | | | | | | | | | |
| | 5-7 | | | | | | | | | | | |
| | 8-10 | | | | | | | | | | | |
| | 11-13 | | | | | | | | | | | |
| | 14&over | | | | | | | | | | | |
| 2 | 1 | | | | | | | | | | | |
| | 2-4 | | | | | | | | | | | |
| | 5-7 | | | | | | | | | | | |
| | 8-10 | | | | | | | | | | | |
| | 11-13 | | | | | | | | | | | |
| | 14&over | | | | | | | | | | | |
| 3 | 1 | | | | | | | | | | | |
| | 2-4 | | | | | | | | | | | |
| | 5-7 | | | | | | | | | | | |
| | 8-10 | | | | | | | | | | | |
| | 11-13 | | | | | | | | | | | |
| | 14&over | | | | | | | | | | | |
| 4 | 1 | | | | | | | | | | | |
| | 2-4 | | | | | | | | | | | |
| | 5-7 | | | | | | | | | | | |
| | 8-10 | | | | | | | | | | | |
| | 11-13 | | | | | | | | | | | |
| | 14&over | | | | | | | | | | | |
| 5 | 1 | | | | | | | | | | | |
| | 2-4 | | | | | | | | | | | |
| | 5-7 | | | | | | | | | | | |
| | 8-10 | | | | | | | | | | | |
| | 11-13 | | | | | | | | | | | |
| | 14&over | | | | | | | | | | | |

PA Report 2
Salary Information and
Personnel Distribution

Part 3 - Non-Instructional Professional

| (A) Educational Level | (B) Longevity (Years) | Contract Months/Full-time Personnel (C) 9 Days No. | 9 Days Sal. | 10 Days No. | 10 Days Sal. | 11 Days No. | 11 Days Sal. | 12 Days No. | 12 Days Sal. | (D) Part Time | (E) Part Time Equated | (F) Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 1<br>2-4<br>5-7<br>8-10<br>11-13<br>14&over | | | | | | | | | | | |
| 2 | 1<br>2-4<br>5-7<br>8-10<br>11-13<br>14&over | | | | | | | | | | | |
| 3 | 1<br>2-4<br>5-7<br>8-10<br>11-13<br>14&over | | | | | | | | | | | |
| 4 | 1<br>2-4<br>5-7<br>8-10<br>11-13<br>14&over | | | | | | | | | | | |
| 5 | 1<br>2-4<br>5-7<br>8-10<br>11-13<br>14&over | | | | | | | | | | | |

# Instructions for Completing
# PA Report 2
# Salary Information and Personnel Distribution

## Purpose of the Report

Since each college has a unique salary schedule, it is necessary to develop a reporting document which can facilitate the communication of salary information in a compatible manner. The purpose of this report is to display the basic professional salary schedule in terms of the distribution of professional college employees by education level and longevity.

## Instructions for PA Report 2

The information for this report is developed on November 15 of each year and thus represents a snapshot of Term 1 (Fall) personnel distribution on the fiscal year salary schedule.

Column (a) - Educational Level - This column represents a categorization of college professional staff according to five educational levels:

1. Earned Doctorate
2. Masters plus thirty (30) credit hours
3. Masters Degree
4. Bachelors Degree
5. Less than Bachelors Degree

Column (b) - Longevity (Years) - This column represents a categorization of college professional staff according to the number of years longevity they are credited by the college.

Column (c) - Full-time Staff - This is a headcount of the number of full-time professional staff members by contract length in months. Record persons with contracts up to an including nine months in the 9 column; include persons with contracts over nine and up to ten months in the 10 column, etc. Give the number of contractual days in the space beneath "Days". In the column labeled "Sal.", give the average annual salary of persons in this category.

Column (d) - Part-time - This is a headcount of the number of part-time employees.

Column (e) - Part-time Equivalent Positions - Part-time staff are equated to full-time positions based on college workload policies. This figure represents the number of full-time positions which would be necessary to conduct the activities which were carried out by the part-time staff.

TOTAL (f) - Enter in this column the sum of the number of full-time personnel and part-time equated personnel (Column e)

## 7.4 Workforms

This system is extricably tied to the Cost Analysis System described in the preceding section. Workforms 1, 2, and 3 shown in Section 8.5 can be used to support the system for analysis of personnel resources. As mentioned earlier these workforms are only examples, and each college should develop a system which fits its current operations and systems. The principles underlying the workforms should be adhered to so that information reported by each college is compatible.

# Section 8

# Procedures for

# Enrollment Accounting and Reporting

## 8.1 Introduction

This section of the manual contains procedures and definitions for student enrollment accounting and reporting. The reports contained herein replace all current reports of student enrollment information. An attempt has been made to consolidate reporting requirements of the U. S. Office of Education (Vocational-Technical Reports), HEGIS reports, and previous statistical reports required by the Division. Because of the various information requirements, several levels of detail are necessary; i.e. specific program, discipline subcategory, discipline category, and subprogram. It was also necessary to use two coding systems:

A. The HEGIS taxonomy is used for classification of Advanced and Professional programs and courses.

B. The USOE Handbook VI is used for classification of Occupational programs and courses.

Persons responsible for completing reports in this Section should be familiar with these two documents.

Since enrollment information is used to request State funds and to support the Community College Program Budget, each college should establish and document procedures for enrollment accounting that insure the auditability of student records and reports.

## 8.2 Opening Fall Enrollment Reports

### Purpose of the Reports

This group of reports displays descriptive information of the opening fall enrollments experienced by each college. Certain requirements are imposed by the "Opening Fall Enrollment In Higher Education" HEGIS Report. The data for generating these reports should be collected and tabulated as of the last date on which students can add courses for the regular fall term as printed in the official college catalog. The information collected is used to complete the HEGIS reports and to prepare analytical reports for distribution to colleges, Division staff, and other state agencies.

### Definitions and Instructions

Credit Students - Persons registered for one or more courses which are designated by the college as being college level courses for which credit is awarded for satisfactory completion.

Non-Credit Students - Persons registered for a course or courses for which college level credit is not awarded. Persons registered for both college credit and non-credit courses would be counted as a credit student for the purposes of this report.

### Subprogram and Cluster Definitions

1.1 Advanced and Professional - These are curricular programs established to provide the first two years of course work leading to an advanced or professional degree. Students classified as advanced and professional intend to complete at least a bachelors degree or complete the necessary lower division requirements for such a degree.

1.2 Occupational Instruction - Credit - These are curricular programs designed to prepare persons for an occupation. They are considered "credit" when the course requirements are made up of college level credit courses. Students classified as credit occupational intend to complete such a program.

1.90 Other Personal Objectives - These are persons taking college credit courses but do not intend to complete an Advanced and Professional or Occupational porgram. An example would be a teacher taking a course for certificate renewal.

1.20 Occupational Instruction - Non-Credit - These are persons enrolled in non-college credit curricular programs. They are considered "non-credit" when they are made up of courses which are not college level credit.

1.30 Developmental Instruction - These are courses and curricula established to prepare persons with college entry level knowledge, skills, and attitudes.

1.31 Compensatory Education - These are programs designed to meet the academic and personal needs of educationally disadvantaged students. These activities are intended to bridge the gap between secondary school and college for students with specifically identified deficiencies. Part 2 of the report shows the number of students reported in Part 1 (credit student enrollment) who are also enrolled in Compensatory Education courses, as well as the number taking only Compensatory Education programs; i.e. were not included in Part 1.

1.32 Adult Elementary and Secondary Instruction - These are persons enrolled in programs for high school completion, literacy training, adult basic education (ABE), and GED.

1.40 Community Instructional Services - This subprogram contains organized instructional activities designed for specific clientele groups in the community. It should not include instructional activities developed for matriculated students. Courses in this subprogram are not part of the degree or certificate requirement in any of the other instructional programs. Do not include non-credit occupational courses; these should be classified in 1.20 Occupational Instruction.

1.41 Citizenship Instruction - These are formal instructional activities which contribute to the development of understanding and attitudes conducive to participation in civic affairs; examine the responsibilities of citizens; and contribute to the strength of society through improvements in family life and child care, family economics, personal health, nutrition, instruction for senior citizens, etc. Do not include non-credit Occupational courses.

1.42 Avocational Instruction - These are seminars, lectures, short courses, institutes, and conferences which have traditionally been called "avocational" or "non-vocational" because they are designed primarily to satisfy the personal objectives of the participant. These activities are distinguished from those in Citizenship Instruction (1.41) by the fact that they are directed more at satisfying personal needs of individuals than at providing specific social benefits. They are non-vocational since they are not concerned with transmitting skills and knowledge related to the future employment of the participant. State funds cannot be used to support these activities.

Full-time Student - A student registered for 12 or more credits or credit equivalents during the current term.

Part-time Student - A student registered for 11 or less credits or credit equivalents during the current term.

First-Time in College - A person who has not attended any college prior to the current term. Three subcategories of first time in college are used in this report:

1. Early Admission Students - A person, usually a high school student, registered for college credit courses prior to graduation from high school.

2. High School Graduate - Previous Year - A person that graduated from high school during the previous academic year.

3. High School Graduate - Not Previous Year - A person that did not graduate from high school during the previous academic year. This category should include persons admitted and registered who did not graduate but completed high school requirements.

Returning Students - A person who was previously enrolled in at least one credit course at the college and has not attended another college or university (except as an itinerant enrollee) since his or her last attendance at the reporting college. There are two subcategories used in the report:

1. Enrolled Previous Year - A person enrolled in at least one credit course during the previous academic year.

2. Not Enrolled Previous Year - A person whose last enrollment was in the reporting college but it was prior to the previous academic year. If a student attended another college during the intervening period, he or she should be classified as a transfer.

Transfer Student - A person whose last enrollment was in another institution. Two subcategories are used:

1. In-State Institution - A person whose last enrollment was at an institution in the state.

2. Out-of-State Institution - A person whose last enrollment was at an institution in another state.

Freshmen - Persons who have earned from 0 through 23 credits of college level course work. Credits may be earned at other colleges or universities or by examination (CLEP).

Sophomores - Persons who have earned 24 or more credits of college level course work.

Unclassified - Persons who are not classified as either a freshman or sophomore.

Full-time Equated Part-time Enrollment - This is a derived measure for part-time enrollments only. It is computed by dividing the sum of the credits taken by part-time students by 15.

F-1

# Opening Fall Enrollment - Part 1

## Report of Credit Students

College_____ Code_____

Signature_____

Date ___/___/___
Mo. Day Year

| | 1.1 Advanced and Professional | | | | 1.2 Occupational (Credit) | | | | 1.9 Other Objectives | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Men | | Women | | Men | | Women | | Men | | Women | |
| | F-T | P-T | F-T | P-T | F-T | P-T | F-T | P-T | F-T | P-T | F-T | P-T |
| First Time in College | | | | | | | | | | | | |
| 1. Early Admissions | | | | | | | | | | | | |
| 2. H.S. Grade Previous Yr. | | | | | | | | | | | | |
| 3. H.S. Grade Not Previous Year | | | | | | | | | | | | |
| Returning Students | | | | | | | | | | | | |
| 1. Enrolled Previous Year | | | | | | | | | | | | |
| 2. Not Enrolled Prev. Yr. | | | | | | | | | | | | |
| Transfer Students | | | | | | | | | | | | |
| 1. In-State Institution | | | | | | | | | | | | |
| 2. Out-of-State Inst. | | | | | | | | | | | | |
| **T O T A L | | | | | | | | | | | | |
| Freshmen | | | | | | | | | | | | |
| Sophomores | | | | | | | | | | | | |
| Unclassified | | | | | | | | | | | | |
| **T O T A L | | | | | | | | | | | | |
| Full-Time Equated Part-Time Enrollment | _____ | | | | _____ | | | | _____ | | | |

8.2.05

EF-1

Opening Fall Enrollment - Part 2

Report of Non-Credit Students

1.2 Occupational Non-Credit Program Enrollment

| | Men | Women |
|---|---|---|
| Full-Time* | | |
| Part-Time* | | |

1.3 Developmental Instruction

| | (A) Counted in Part 1 | | (B) Not Counted in Part 1 | |
|---|---|---|---|---|
| | Men | Women | Men | Women |
| 1.31 Compensatory | | | | |
| 1.32 Adult Elementary and Secondary | | | | |

1.4 Community Instructional Service

| | (A) Counted in Part 1 | | (B) Not Counted in Part 1 | |
|---|---|---|---|---|
| | Men | Women | Men | Women |
| 1.41 Citizenship | | | | |
| 1.42 Avocational | | | | |

*Use credit equivalents to determine full-time or part-time status.

8.2.06

FIRST-TIME-IN-COLLEGE AND TOTAL FALL ENROLLMENT
OF FLORIDA STUDENTS BY COUNTY
(On-Campus Enrollment Only)

| | County | First-Time-In-College (Number of Students) | Total Enrollment (Number of Students) | |
|---|---|---|---|---|
| 1 | Alachua | | | 1 |
| 2 | Baker | | | 2 |
| 3 | Bay | | | 3 |
| 4 | Bradford | | | 4 |
| 5 | Brevard | | | 5 |
| 6 | Broward | | | 6 |
| 7 | Calhoun | | | 7 |
| 8 | Charlotte | | | 8 |
| 9 | Citrus | | | 9 |
| 10 | Clay | | | 10 |
| 11 | Collier | | | 11 |
| 12 | Columbia | | | 12 |
| 13 | Dade | | | 13 |
| 14 | DeSoto | | | 14 |
| 15 | Dixie | | | 15 |
| 16 | Duval | | | 16 |
| 17 | Escambia | | | 17 |
| 18 | Flagler | | | 18 |
| 19 | Franklin | | | 19 |
| 20 | Gadsden | | | 20 |
| 21 | Gilchrist | | | 21 |
| 22 | Glades | | | 22 |
| 23 | Gulf Coast | | | 23 |

FIRST-TIME-IN-COLLEGE AND TOTAL FALL ENROLLMENT
OF FLORIDA STUDENTS BY COUNTY
(On-Campus Enrollment Only)

1972-73 Fall Term
Academic Year

_____
Name of Institution

| | County | First-Time-In-College (Number of Students) | Total Enrollment (Number of Students) | |
|---|---|---|---|---|
| 24 | Hamilton | | | 24 |
| 25 | Hardee | | | 25 |
| 26 | Hendry | | | 26 |
| 27 | Hernando | | | 27 |
| 28 | Highlands | | | 28 |
| 29 | Hillsborough | | | 29 |
| 30 | Holmes | | | 30 |
| 31 | Indian River | | | 31 |
| 32 | Jackson | | | 32 |
| 33 | Jefferson | | | 33 |
| 34 | Lafayette | | | 34 |
| 35 | Lake | | | 35 |
| 36 | Lee | | | 36 |
| 37 | Leon | | | 37 |
| 38 | Levy | | | 38 |
| 39 | Liberty | | | 39 |
| 40 | Madison | | | 40 |
| 41 | Manatee | | | 41 |
| 42 | Marion | | | 42 |
| 43 | Martin | | | 43 |
| 44 | Monroe | | | 44 |
| 45 | Nassau | | | 45 |
| 46 | Okaloosa | | | 46 |

8.2.09

FIRST-TIME-IN-COLLEGE AND TOTAL FALL ENROLLMENT
OF FLORIDA STUDENTS BY COUNTY
(On-Campus Enrollment Only)

1972-73 Fall Term
Academic Year

_____
Name of Institution

| | County | First-Time-In-College (Number of Students) | Total Enrollment (Number of Students) | |
|---|---|---|---|---|
| 47 | Okeechobee | | | 47 |
| 48 | Orange | | | 48 |
| 49 | Osceola | | | 49 |
| 50 | Palm Beach | | | 50 |
| 51 | Pasco | | | 51 |
| 52 | Pinellas | | | 52 |
| 53 | Polk | | | 53 |
| 54 | Putnam | | | 54 |
| 55 | Saint Johns | | | 55 |
| 56 | Saint Lucie | | | 56 |
| 57 | Santa Rosa | | | 57 |
| 58 | Sarasota | | | 58 |
| 59 | Seminole | | | 59 |
| 60 | Sumter | | | 60 |
| 61 | Suwannee | | | 61 |
| 62 | Taylor | | | 62 |
| 63 | Union | | | 63 |
| 64 | Volusia | | | 64 |
| 65 | Wakulla | | | 65 |
| 66 | Walton | | | 66 |
| 67 | Washington | | | 67 |
| 68 | Out-of-State | | | 68 |
| 69 | Foreign | | | 69 |
| 70 | Unknown Residency | | | 70 |
| 71 | Total | | | 71 |

# 8.3 End of Term Enrollment Reports

## Purpose of the Report

These reports provide essential information on program enrollments needed for developing and justifying the community college program plan and budget, for responding to inquiries for information from other state agencies, and reporting statewide program activities back to individual colleges and to the USOE (OE Form 3138).

## Definitions and Instructions

The Community College Program Structure provides the framework for reports displayed in this section. The reader should refer to Section 2 of the PPBS Procedures Manual and the definitions for Subprograms and Clusters documented in Section 8.2 Opening Fall Enrollment Reports. These reports are prepared at the end of each term and include all program activities which occurred during the time period of the term.

Term - For the purpose of these reports, a "term" is defined as a period of time designated by the college to be used for enrollment accounting purposes. The time period(s) should coincide with a regular semester or quarter. The headcount and student credits reported should include those recorded in registrations for courses which begin within the time period of the term.

Part 1 Advanced and Professional Instruction

A. A. Degrees (Associate of Arts Degrees) - Record in this column the number of Associate of Arts degrees awarded to persons completing all requirements for the degree during the term. Colleges that award degrees once a year (or not on a term basis) should report persons that have completed all requirements and will be awarded a degree at a later date.

Other Degrees - Record in this column the number of persons receiving other types of transferable degrees or that have completed all requirements for such a degree.

Degree Requirements Completed Record in this column the number of persons that completed degree requirements but will not (are not) be awarded a degree by the college.

Freshmen, Sophomore, Unclassified - See Section 8.2 for definitions.

Part 2 Occupational Programs

A separate report (page) should be completed for each of the following occupational program clusters: (Reference USOE Handbook IV)

1.21 Agriculture
1.22 Distributive
1.23 Health

1.24A Consumer and Homemaking
1.24B Occupational Preparation for Home Economics
1.25 Office
1.26 Trade and Industrial
1.27 Technical

Each uniquely identifiable program offered by the college should be reported separately. The uniqueness of a program relates to its content (course requirements), length, grade level of students, and/or type of degree awarded.

Program Title - This is the descriptive title of the program used by the college.

Code - This is the USOE Handbook IV code used to identify specific occupational programs. The programs should be listed in numeric sequence by this code on the form.

Student Class (grade level) - For each program identify the student level and program type using the following code:

| Code | Definition |
|---|---|
| 1 | Occupational programs (vocational) developed for persons below the 9th grade level. |
| 2 | Occupational programs (vocational-technical) developed for high school students. |
| 3 | Occupational programs (vocational-technical) developed for students with a high school degree (or equivalent) or who have left high school. These programs are characterized by being composed of college level course work. They include:<br>A. Associate of Science Degree Programs and students.<br>B. Programs requiring a minimum of 810 clock hours or 30 semester credits of vocational-technical course work.<br>C. College level certificate programs for preparation of students for immediate employment. |

| | |
|---|---|
| 4 | Occupational programs designed to provide training for persons who have already entered the labor market or are unemployed and need training in preparing for a new occupation. These programs require less than 810 clock hours or 30 semester credits of vocational-technical course work. These programs may include non-college level courses for which completion certificates are awarded. |
| 5. | These are Occupational Programs for persons already employed and who are upgrading their job competancies. These programs may be college or non-college level and a certificate is awarded for completion. |
| 6 | Programs organized to provide instruction for apprentices enrolled in registered apprenticeship programs. |

Type Code - This is a code used to identify the type of award or certification given a person for completion of program requirements:

| Code | Type |
|---|---|
| 1 | Associate of Arts Degree |
| 2 | Associate of Science Degree |
| 3 | Other Associate (2 year) Degrees |
| 4 | Certificate |
| 5 | Diplomas |
| 6 | Other type of recognition |
| 7 | No recognition |

Length - This refers to the time that it takes a full-time student to complete the program:

| Code | Description |
|---|---|
| 1 | One semester or less; or 15 semester credits or equivalent clock hours (or less). |
| 2 | One to two semesters or equivalent semester credits or clock hours. |
| 3 | 2 to 4 semesters or equivalent semester credits or clock hours. |
| 4 | More than 4 semesters. |

D-H Code - Disadvantaged or Handicapped Code - This is a code which identifies the program as being specifically designed for the disadvantaged or handicapped student.

| Code | Description |
|---|---|
| 1 | Disadvantaged - Programs for persons who have academic, socioeconomic, cultural, or other handicaps (excluding physical and mental) that prevent them from succeeding in a regular occupational program. |
| 2 | Handicapped - Programs for persons who are mentally retarded, hard of hearing, deaf, speech impaired, visually handicapped, emotionally disturbed, crippled, or with other health impairments which prevent them from succeeding in regular occupational programs. |
| 3 | Regular - Programs not specifically designed for the disadvantaged or handicapped. |

Enrollment - This is an unduplicated headcount of persons enrolled in the program during the term.

Semester Credits - This is the number of semester credits taken by persons enrolled in the program from only occupational (vocational-technical) courses which are required for program completion. It includes equivalencies for courses that are non-credit.

Completion - This is the number of persons completing all program requirements during the term.

Withdrawals 1 - This is the total number of persons who have terminated their traning in the program prior to completion.

Withdrawals 2 - This is the number of persons who have terminated their training in the program prior to completion but who have gained marketable skills and have been employed in the field for which they were trained.

The definitions of the program enrollments reported in Part 3 can be found in Section 8.2.

ET-2

END OF TERM

ENROLLMENT REPORT

PART 1 ADVANCED AND PROFESSIONAL INSTRUCTION 1.00

_____ Code_____Signature_____

Date_____

| Disciplines | Freshmen | Sophomores | Unclassified | A.A. Degrees Men | A.A. Degrees Women | Other Degrees Men | Other Degrees Women | Degree Req. Completed Men | Degree Req. Completed Women |
|---|---|---|---|---|---|---|---|---|---|
| 1001 Agriculture and Natural Science | | | | | | | | | |
| 1002 Architecture and Engineering | | | | | | | | | |
| 1003 Area Studies | | | | | | | | | |
| 1004 Biological Science | | | | | | | | | |
| 1005 Business and Management | | | | | | | | | |
| 1006 Communications | | | | | | | | | |
| 1007 Computer & Information Services | | | | | | | | | |
| 1008 Education | | | | | | | | | |
| 1009 Engineering | | | | | | | | | |
| 1010 Fine and Applied Arts | | | | | | | | | |
| 1011 Foreign Languages | | | | | | | | | |
| 1012 Health Professions | | | | | | | | | |
| 1013 Home Economics | | | | | | | | | |
| 1014 Law | | | | | | | | | |
| 1015 Letters | | | | | | | | | |
| 1016 Library Science | | | | | | | | | |
| 1017 Mathematics | | | | | | | | | |
| 1018 Military Science | | | | | | | | | |
| 1019 Physical Sciences | | | | | | | | | |
| 1020 Psychology | | | | | | | | | |
| 1021 Public Affairs | | | | | | | | | |
| 1022 Social Science | | | | | | | | | |
| 1023 Theology | | | | | | | | | |
| 1049 Interdisciplinary | | | | | | | | | |
| 1091 General Degree Transfer | | | | | | | | | |
| 1092 General Degree Non-Transfer | | | | | | | | | |
| Total Advanced and Professional | | | | | | | | | |

8.3.05

END OF TERM

ENROLLMENT REPORT

PART 2 OCCUPATIONAL PROGRAMS

AGRICULTURE 1.21

| Program Title | Code | Student Class | Type Code | Length | D.H. Code | Enroll. | Semester Credit | Compl. Men | Compl. Women | With 1 | With 2 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | |
| TOTAL AGRICULTURE | | | | | | | | | | | |

8.3.06

End of Term

Enrollment Report

Part 3 - Other Programs

1.3 DEVELOPMENTAL

Total number of individuals enrolled in programs or courses

1.31 Compensatory Instruction _____

1.32 Adult Elementary and Secondary _____

Number of individuals enrolled who were not counted in Parts 1 and 2

1.31 Compensatory Instruction _____

1.32 Adult Elementary and Secondary _____

1.4 COMMUNITY INSTRUCTIONAL SERVICE

Total number of individuals enrolled in courses in

1.41 Citizenship Instruction _____

1.42 Avocational Instruction _____

1.9 OTHER PERSONAL OBJECTIVES

Total number of individuals enrolled in credit courses but who are not pursuing a college degree or certificate program (These should not be counted in Parts 1 and 2).

_____

# 8.4 Annual Report of Occupational Programs

## Purpose of the Report

This report provides additional information on enrollments and staff utilization in occupational programs. It is required to complete reporting requirements to the USOE and the Vocational-Technical Division. Some of the information is used for developing and justifying the community college program plan and budget and to respond to inquiries from other state agencies.

## Definitions and Instructions

The enrollment and staff data reported on the form is for the academic year and should represent annual, unduplicated headcounts of students and staff. Each program reported in the End of Term Enrollment Reports - 8.3 should be included in this set of reports. Use a separate page(s) for each of the following program clusters:

| | |
|---|---|
| 1.21 | Agriculture |
| 1.22 | Distributive |
| 1.23 | Health |
| 1.24A | Consumer and Home Making |
| 1.24B | Occupational Preparation for Home Economics |
| 1.25 | Office |
| 1.26 | Trade and Industrial |
| 1.27 | Technical |

The programs should be listed in numeric order by the USOE Handbook IV code.

Program Title, Code (USOE), Student Classification, Disadvantaged and Handicapped have been defined in Sections 8.2 and 8.3.

Ethnic Categories - The following categories are used for this report:

American Indian
Negro
Oriental
Spanish American
Other (include Caucasian)

Work Study, Disadvantaged and Handicapped - In these columns report the number of students provided work-study economic aid under the provisions of the Vocational Education Amendments of 1968 (Amendment H).

Instructors - This is a person assigned to teach one or more courses. In this report it would mean a person assigned to teach one or more occupational courses required in the program being reported.

Administrators - This is a person assigned administrative or managerial responsibility in a program.

Other Professional - These are professional persons assigned non-instructional

and non-administrative responsibilities, such as guidance or counseling, in the program.

Full-Time - This is a person employed on a full-time basis according to college policy for the academic year. In accounting for full-time persons by program, this should be an unduplicated headcount. Persons with assignments in more than one program should be accounted for in the program in which the largest proportion of their assignment falls.

Part-Time - This is a person employed on a part-time basis according to college policy. This is an unduplicated headcount of part-time persons employed sometime during the academic year being reported.

Full-Time Equivalent Position - This is the number of full-time equivalent positions used in each program.

EA-3

# ANNUAL REPORT OF OCCUPATIONAL PROGRAMS

## Part 1 Agriculture 1.21

College _____ Code _____ Signature _____

Date _____

| Program Title | Code | Student Class | Enrollment | | | | | | | | | | | | | | Staff | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Male | Female | Amer. Ind. | Neg. | Orient. | Span. Amer. | Other | Disadv. Male | Disadv. Fem. | Handi. Male | Handi. Fem. | Work-Study Disv | Work-Study Handi | Instructor F-T | Instructor P-T | Instructor FTE | Administration F-T | Administration P-T | Administration FTE | Other Prof. F-T | Other Prof. P-T | Other Prof. FTE |
| | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL AGRICULTURE | | | | | | | | | | | | | | | | | | | | | | | | | |

8.4.03

# 8.5 Annual Report of Course Outputs

## Purpose of the Report

This report contains information on the semester credit or equivalent outputs of courses aggregated to the discipline level. This information is used by the Program Section of the Division of Community Colleges to compare actual outputs with both planned outputs and inputs (semester credits of registration), and to assist colleges in their program development.

## Definitions and Instructions

Semester Credits Earned - This is the number of semester credits earned by students successfully completing credit courses by participation in class instruction. This does not include the semester credits of persons that withdrew or that failed to successfully complete the course.

Semester Credit Equivalents Earned - This is the number of semester credit equivalents for students completing non-credit courses by participation in class instruction. The equivalent is computed by dividing the clock hours by 27.

Semester Credits Earned By Examination - This is the number of semester credits earned by examination during the academic year being reported. This includes only those semester credits accepted by the college in lieu of course work in the initial recording of credit awarded by either external or internal examination, i.e., semester credits received on a student transcript from another institution should not be included.

Semester Credits Earned for Experience - This is the number of semester credits awarded to students for work experience prior to their enrollment in the college.

CODE

ANNUAL REPORT OF COURSE OUTPUTS 8.5.02

College_____ Code_____ Signature_____

Date_____

| | Discipline | Sem. Credits Earned | Semester Credit Equivalents Earned | Credits Earned by Examination | Credits Earned for Experience |
|---|---|---|---|---|---|
| 10 | Advanced & Professional | | | | |
| 1001 | Agric. & Nat. Res. | | | | |
| 1002 | Architecture & Eng. | | | | |
| 1003 | Area Studies | | | | |
| 1004 | Biological Studies | | | | |
| 1005 | Bus. & Management | | | | |
| 1006 | Communications | | | | |
| 1007 | Computer & Infor. Serv. | | | | |
| 1008 | Education | | | | |
| 1009 | Engineering | | | | |
| 1010 | Fine and Applied Arts | | | | |
| 1011 | Foreign Languages | | | | |
| 1012 | Health Professions | | | | |
| 1013 | Home Economics | | | | |
| 1014 | Law | | | | |
| 1015 | Letters | | | | |
| 1016 | Library Science | | | | |
| 1017 | Mathematics | | | | |
| 1018 | Military Science | | | | |
| 1019 | Physical Sciences | | | | |
| 1020 | Psychology | | | | |
| 1021 | Public Affairs | | | | |
| 1022 | Social Sciences | | | | |
| 1023 | Theology | | | | |
| 1049 | Interdisciplinary Stud. | | | | |
| | Total Advan. & Profess. | | | | |
| 20 | Occupational | | | | |
| 2150 | Agriculture | | | | |
| 2250 | Distributive | | | | |
| 2350 | Health | | | | |
| 2450 | Home Economics | | | | |
| 2550 | Office | | | | |
| 2650 | Trade and Industrial | | | | |
| 2750 | Technical | | | | |
| | Total Occupational | | | | |
| 30 | Developmental | | | | |
| 3100 | Post High School | | | | |
| 3200 | Elementary & Secondary | | | | |
| | Total Developmental | | | | |
| 40 | Comm. Instr. Serv. | | | | |
| 4100 | Citzenship | | | | |
| 4200 | Avocational | | | | |
| | Total Comm. Instr. Serv. | | | | |

# 8.6 Space Requirement Report

## Purpose of the Report

The information contained on this report will be used in conjunction with data reported elsewhere to determine the need for instructional facilities for each college. Thus, it is directly related to Legislative requests for capital outlay funding and as such should be accurate and auditable.

## Definitions and Instructions

The Community College Program Structure in Section 2 of the PPBS Procedures Manual is used as the basic framework for this report. The data for this report will be compiled from the Fall Term (Semester or Quarter).

Classrooms - The data entered into these columns are for scheduled classroom activities not requiring specialized space.

Laboratories - The data entered in these columns are for scheduled classes requiring specialized space and/or equipment.

Individual Study Laboratory - A room used primarily for individual student experimentation, observation, or practice.

WRH - Weekly Room Hours (1) (3) (5) - This is the number of hours per week that classes met. For colleges with irregular weekly schedules and sub-terms within a term, use the average room hour per week per term; i.e., the sum of the class meeting hours divided by the number of weeks in the term. A Weekly Room Hour is approximately fifty (50) minutes of classroom activity. Seventy-five (75) minutes of classroom activity would be considered 1.5 Weekly Room Hours.

WSH - Weekly Student Hour (2) (4) (6) - This is the sum of the number of hours which all students enrolled in scheduled classes meet in one week. Again, for colleges with irregular weekly schedules and sub-terms, the average weekly student hours should be used. It is the sum of the student contact hours for the term divided by the number of weeks in the term.

Course Semester Credits (7) - This is the sum of the semester credits and/or credit equivalents for all courses offered in the term being reported.

# SPACE REQUIREMENT REPORT

College_____ Date_____ Signature_____

| | Classrooms WRH(1) | Classrooms WSH(2) | Laboratories WRH(3) | Laboratories WSH(4) | Ind. Study Lab. WRH(5) | Ind. Study Lab. WSH(6) | Course Credit HRS(7) |
|---|---|---|---|---|---|---|---|
| 1.0 Advanced & Professional | | | | | | | |
| 1001 Agric. & Natural Res. | | | | | | | |
| 1002 Architecture & Environmental Design | | | | | | | |
| 1003 Area Studies | | | | | | | |
| 1004 Biological Studies | | | | | | | |
| 1005 Bus. & Management | | | | | | | |
| 1006 Communications | | | | | | | |
| 1007 Computer & Infor. Servs. | | | | | | | |
| 1008 Education | | | | | | | |
| 1009 Engineering | | | | | | | |
| 1010 Fine and Applied Arts | | | | | | | |
| 1011 Foreign Languages | | | | | | | |
| 1012 Health Professions | | | | | | | |
| 1013 Home Economics | | | | | | | |
| 1014 Law | | | | | | | |
| 1015 Letters | | | | | | | |
| 1016 Library Science | | | | | | | |
| 1017 Mathematics | | | | | | | |
| 1018 Military Science | | | | | | | |
| 1019 Physical Science | | | | | | | |
| 1020 Psychology | | | | | | | |
| 1021 Public Affairs | | | | | | | |
| 1022 Social Sciences | | | | | | | |
| 1049 Interdisciplinary Studies | | | | | | | |
| TOTAL Adv. & Prof. | | | | | | | |
| 2.0 Occupational | | | | | | | |
| 2150 Agriculture | | | | | | | |
| 2250 Distributive | | | | | | | |
| 2350 Health | | | | | | | |
| 2450 Home Economics | | | | | | | |
| 2550 Office | | | | | | | |
| 2650 Trade & Industrial | | | | | | | |
| 2750 Technical | | | | | | | |
| TOTAL Occupational | | | | | | | |
| 3.0 Developmental | | | | | | | |
| 3100 Compensatory Education | | | | | | | |
| 3200 Adult Elem. & Sec. | | | | | | | |
| TOTAL Developmental | | | | | | | |
| 4.0 Community Instr. Service | | | | | | | |
| 4100 Citizenship | | | | | | | |
| 4200 Avocational | | | | | | | |
| TOTAL Comm. & Instr. Serv. | | | | | | | |
| GRAND TOTAL | | | | | | | |

# 8.7 Enrollment Funding Data Report

## Purpose of the Report

The information contained in this report is used to manage the allocation of state funds appropriated by the Legislature under the cost funding formula. The "Actual" enrollment data reported will be audited to determine if the semester credits recorded for students are properly recorded and accurate as well as the accuracy with which course enrollments are categorized by discipline. It is necessary therefore that each college has a student accounting system which maintains accurate and auditable records and files for the initial registration and each subsequent registration in a term.

Although semester credits or their equivalent are the elements reported, full-time equivalent enrollment (FTEE) is the basic parameter used in the funding formula. This conversion is made by dividing the semester credits reported in each college by 30 -- The FTEE standard for an academic year.

## Definitions and Instructions

Initial Registration - This is the major registration for students enrolling in courses beginning during the term being reported. The dates of this registration period and the last day for which courses can be added for credit for this specific registration and terms should be documented in the college catalog and approved by the District Board of Trustees. The semester credits or equivalents reported should include only those registered for - excluding all courses dropped - as of the last day a course can be added for credit.

Other Registrations - These are registrations established for courses beginning during the term which are conducted subsequent to the "Initial Registration". The semester credits and equivalents reported should include all such registration periods. Two basic conditions regulate the counting of semester credits or equivalents in these "Other Registrations":

1. The last date established by the district board of trustees for registering in any course (or being counted in the semester credits reported) shall not be later than the end of the day on which 10% of the total instructional hours in that course or program occur.

2. In determining the semester credits for this report (i.e. used for fund allocation), the semester hours for which a student, who has previously registered in a term and dropped one or more courses, registers at other approved periods within the term, shall be counted only to the extent that the aggregated hours of registration in other courses starting within the term, exceed the number of hours dropped.

Total Registration - This is the sum of the semester credits reported in the "Initial" and in the "Other" registrations.

Estimated - This is the semester credits the college believes will occur for the specific term and registration being reported.

Actual - This is the semester credits which actually occurred and which are creditable toward the allocation of funds according to State Board Regulation.

Semester Credit Equivalents - Divide the instructional hours of registration as of the last day students can register by 27.

SCHEDULE OF FUNDING REPORTS
STUDENT SEMESTER HOURS

| Report | Date Due | FALL | | | WINTER | | | SUMMER | | | Year's |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Initial | Other | Total | Initial | Other | Total | Initial | Other | Total | Total |
| No. I | Due April 15 | Est. | Est. | Est. | Est. | Est. | Est. | Est. | Est. | Est. | Est. |
| No. II | End of Fall Registration - Due Approximately October 1 | Act. | Est. | Est. | Est. | Est. | Est. | Est. | Est. | Est. | Est. |
| No. III | End of Winter Registration - Due Approximately February 1 | Act. | Act. | Act. | Est. | Est. | Est. | Est. | Est. | Est. | Tent. |
| No. IV | End of Academic Year - Due Approximately September 20 | Act. | Act. | Act. | Act. | Act. | Act. | Act. | Act. | Act. | Act. |

Colleges on Quarter System will report on four quarters. An additional report is necessary for the Spring Quarter - Report Number III-A.

PURPOSE OF REPORTS:

| | |
|---|---|
| Number 1 | Used to compute estimated allocation |
| Number II | Used to adjust allocation in January |
| Number III | Used to adjust allocation in the last quarter of the fiscal year |
| Number IV | Used to compute the final program. Included in January adjustments of the subsequent year. |

Est. - Estimated SSH
Act. - Actual SSH
Tent. - Tentative SSH

8.7.03

GCC-CCPF- REPORT NO. _____
REPORTING PERIOD _____

STUDENT SEMESTER HOURS
ENROLLMENT FUNDING DATA
_____ YEAR

_____ COMMUNITY COLLEGE

| CODE | DISCIPLINE | FALL | | | WINTER | | | SPRING | | | SUMMER | | | YEAR'S TOTAL SSH |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | ( ) INITIAL REGISTRATION | ( ) OTHER REGISTRATION | ( ) TOTAL REGISTRATION | ( ) INITIAL REGISTRATION | ( ) OTHER REGISTRATION | ( ) TOTAL REGISTRATION | ( ) INITIAL REGISTRATION | ( ) OTHER REGISTRATION | ( ) TOTAL REGISTRATION | ( ) INITIAL REGISTRATION | ( ) OTHER REGISTRATION | ( ) TOTAL REGISTRATION | |
| 10 | Advanced and Professional | | | | | | | | | | | | | |
| 1001 | Agric. & Nat. Res. | | | | | | | | | | | | | |
| 1002 | Architecture & Eng. | | | | | | | | | | | | | |
| 1003 | Area Studies | | | | | | | | | | | | | |
| 1004 | Biological Studies | | | | | | | | | | | | | |
| 1005 | Bus. & Management | | | | | | | | | | | | | |
| 1006 | Communications | | | | | | | | | | | | | |
| 1007 | Computer & Infor. Services | | | | | | | | | | | | | |
| 1008 | Education | | | | | | | | | | | | | |
| 1009 | Engineering | | | | | | | | | | | | | |
| 1010 | Fine and Applied Arts | | | | | | | | | | | | | |
| 1011 | Foreign Languages | | | | | | | | | | | | | |
| 1012 | Health Professions | | | | | | | | | | | | | |
| 1013 | Home Economics | | | | | | | | | | | | | |
| 1014 | Law | | | | | | | | | | | | | |
| 1015 | Letters | | | | | | | | | | | | | |
| 1016 | Library Science | | | | | | | | | | | | | |
| 1017 | Mathematics | | | | | | | | | | | | | |
| 1018 | Military Science | | | | | | | | | | | | | |
| 1019 | Physical Sciences | | | | | | | | | | | | | |
| 1020 | Psychology | | | | | | | | | | | | | |
| 1021 | Public Affairs | | | | | | | | | | | | | |
| 1022 | Social Sciences | | | | | | | | | | | | | |
| 1049 | Interdisciplinary Studies | | | | | | | | | | | | | |
| | Total | | | | | | | | | | | | | |
| 20 | Occupational | | | | | | | | | | | | | |
| 2150 | Agriculture | | | | | | | | | | | | | |
| 2250 | Distributive | | | | | | | | | | | | | |
| 2350 | Health | | | | | | | | | | | | | |
| 2450 | Home Economics | | | | | | | | | | | | | |
| 2550 | Office | | | | | | | | | | | | | |
| 2650 | Trade and Industrial | | | | | | | | | | | | | |
| 2750 | Technical | | | | | | | | | | | | | |
| | Total | | | | | | | | | | | | | |
| 30 | Developmental | | | | | | | | | | | | | |
| 3100 | Post High School | | | | | | | | | | | | | |
| 3200 | Elementary and Secondary | | | | | | | | | | | | | |
| | Total | | | | | | | | | | | | | |
| 40 | Community Instructional Service | | | | | | | | | | | | | |
| 4100 | Citizenship | | | | | | | | | | | | | |
| 4200 | Enrichment and Avocational | | | | | | | | | | | | | |
| | Total | | | | | | | | | | | | | |
| | GRAND TOTAL | | | | | | | | | | | | | |

Signed: President _____ Date _____ Signed: Chairman, Board of Trustees _____ Name of Person Who Prepared Report _____

6-76 05

STUDENT SEMESTER HOURS
ENROLLMENT FUNDING DATA

Year

Community College

DCC-CCFV-Report No: ____
Reporting Period _____

| CODE | DISCIPLINE | FALL | | | WINTER | | | SUMMER | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | ( ) Initial Registration | ( ) Other Registration | ( ) Total Registration | ( ) Initial Registration | ( ) Other Registration | ( ) Total Registration | ( ) Initial Registration | ( ) Other Registration | ( ) Total Registration | ( ) Year's Total SSH |
| 10 | Advanced and Professional | | | | | | | | | | |
| 1001 | Agric. & Nat. Res. | | | | | | | | | | |
| 1002 | Architecture & Eng. | | | | | | | | | | |
| 1003 | Area Studies | | | | | | | | | | |
| 1004 | Biological Studies | | | | | | | | | | |
| 1005 | Bus. & Management | | | | | | | | | | |
| 1006 | Communications | | | | | | | | | | |
| 1007 | Computer & Infor. Services | | | | | | | | | | |
| 1008 | Education | | | | | | | | | | |
| 1009 | Engineering | | | | | | | | | | |
| 1010 | Fine and Applied Arts | | | | | | | | | | |
| 1011 | Foreign Languages | | | | | | | | | | |
| 1012 | Health Professions | | | | | | | | | | |
| 1013 | Home Economics | | | | | | | | | | |
| 1014 | Law | | | | | | | | | | |
| 1015 | Letters | | | | | | | | | | |
| 1016 | Library Science | | | | | | | | | | |
| 1017 | Mathematics | | | | | | | | | | |
| 1018 | Military Science | | | | | | | | | | |
| 1019 | Physical Sciences | | | | | | | | | | |
| 1020 | Psychology | | | | | | | | | | |
| 1021 | Public Affairs | | | | | | | | | | |
| 1022 | Social Sciences | | | | | | | | | | |
| 1049 | Interdisciplinary Studies | | | | | | | | | | |
| | Total | | | | | | | | | | |
| 20 | Occupational | | | | | | | | | | |
| 2150 | Agriculture | | | | | | | | | | |
| 2250 | Distributive | | | | | | | | | | |
| 2350 | Health | | | | | | | | | | |
| 2450 | Home Economics | | | | | | | | | | |
| 2550 | Office | | | | | | | | | | |
| 2650 | Trade and Industrial | | | | | | | | | | |
| 2750 | Technical | | | | | | | | | | |
| | Total | | | | | | | | | | |
| 30 | Developmental | | | | | | | | | | |
| 3100 | Post High School | | | | | | | | | | |
| 3200 | Elementary and Secondary | | | | | | | | | | |
| | Total | | | | | | | | | | |
| 40 | Community Instructional Service | | | | | | | | | | |
| 4100 | Citizenship | | | | | | | | | | |
| 4200 | Enrichment and Avocational | | | | | | | | | | |
| | Total | | | | | | | | | | |
| | GRAND TOTAL | | | | | | | | | | |

Signed: President _____ Date _____ Signed: Chairman, Board of Trustees _____ Name of Person Who Prepared Report _____